International Journal of Financial Management and Economics

P-ISSN: 2617-9210
E-ISSN: 2617-9229
IJFME 2025; 8(1): 371-378
www.theeconomicsjournal.com
Received: 14-01-2025
Accepted: 19-02-2025

D Mohammed Fakhri Mohammed
College of Administration and Economics, Tikrit University, Iraq

Corresponding Author:
D Mohammed Fakhri Mohammed
College of Administration and Economics, Tikrit University, Iraq

The impact of strategy-based manufacturing accounting on the company's competitiveness: Evidence from Iraqi food industry companies

D Mohammed Fakhri Mohammed

DOI: https://doi.org/10.33545/26179210.2025.v8.i1.511

Abstract
The purpose of the study is to determine the extent of implementation of production accounting based on the strategy, and the level of competitiveness of food industry companies in Iraq, in order to enhance the competitiveness of companies, and the descriptive Using analytical methods, questionnaires were distributed to the research sample, which consists of (180) cost accountant, senior accountant, account manager, financial manager of the Union for Food Industries companies in Baghdad, and (165) questionnaire and after the cancellation of (9) questionnaire, which included missing values and (6) questionnaire is not suitable for analysis, where it included outliers and was (150) resolution final total, and the study found that the level of adoption of manufacturing accounting based on the strategy came with a high average and an arithmetic average of (74.07) and higher levels, and the competitiveness level is at a higher level and the arithmetic average level (4.031). The study also showed that the accounting characteristics of food industry companies have a significant impact on competitiveness, and also a significant impact of strategic-based manufacturing accounting on competitiveness, as the study found a significant impact between financial analysis and cost, integration between accounting and operational strategy, modern accounting techniques and systems, human resources efficiency on competitiveness.

Keywords: Premium, capital formation, insurance business, Nigerian, ordinary least squares

Introduction
Rapid economic and competitive changes pose challenges to industrial companies, especially in production accounting systems, as they seek to improve competitiveness by adopting effective strategies based on modern accounting techniques. Production accounting systems are one of the basic tools for companies to increase production efficiency and improve financial performance through cost analysis and precise strategic decision-making. Strategy-based production accounting systems are based on combining accounting systems with operational strategies. These systems include cost analysis, quality management, value chain analysis, and target costing. The strategy helps provide accurate financial information to support strategic decisions. Manufacturers usually use a unified cost allocation, product cost, and management accounting model for all products and production resources. At the same time, most enterprises have different production processes, so it is not easy to choose a unified cost allocation model for all processes. The appropriate management accounting methods and procedures should be determined according to the company's production environment. Assuming that there is a correct cost allocation method for each process type (i.e., a process that accurately captures the true cost of using these specific resources), for plants with multiple process types, choosing only one method will lead to uncertainty and errors in cost allocation. In recent decades, accounting applications in the manufacturing industry have grown significantly as companies seek to align accounting practices with manufacturing principles. The manufacturing industry, where manufacturing philosophy originated, provides a rich context for examining the implementation and impact of accounting practices (Hung, 2025) [7].

The first topic: research methodology

First: The problem of the study

The main question of the problem can be identified as follows

"Does strategy-based production accounting have a statistically significant effect on the competitiveness of Iraqi food industry firms?"

Second: The importance of the study

The importance of this research is recognizing the association between strategy-based production accounting and the viability of companies in the food industry. The following aspects explain the significance of this research.:

1. Analysis of production accounting strategies of Iraqi food companies.
2. Evaluation of the level of strategy-based production accounting of Iraqi food companies from a competitiveness perspective.
3. The study helps to determine the impact of management characteristics (gender, age, education, work experience, job title) and strategy-based production accounting on the competitiveness of Iraqi food companies.
4. Emphasize the importance of production accounting strategies to improve the competitiveness of food industry companies and the cost challenges of industrial materials.

Third: Objectives of the study

The objectives can be set as follows

1. Analysis of the role of production accounting strategies in Iraqi food companies.
2. Evaluation of Iraqi food companies' production accounting strategies and competitiveness levels.
3. Evaluation of the impact of management characteristics and production accounting strategies on the competitiveness of Iraqi food companies.
4. Propose suggestions to improve the competitiveness of Iraqi food companies.
5. Analysis of the role of management in formulating production accounting strategies for food companies.

Study Form

The purpose of a study diagram is to illustrate the relationship between the variables of the main study or sub-study.

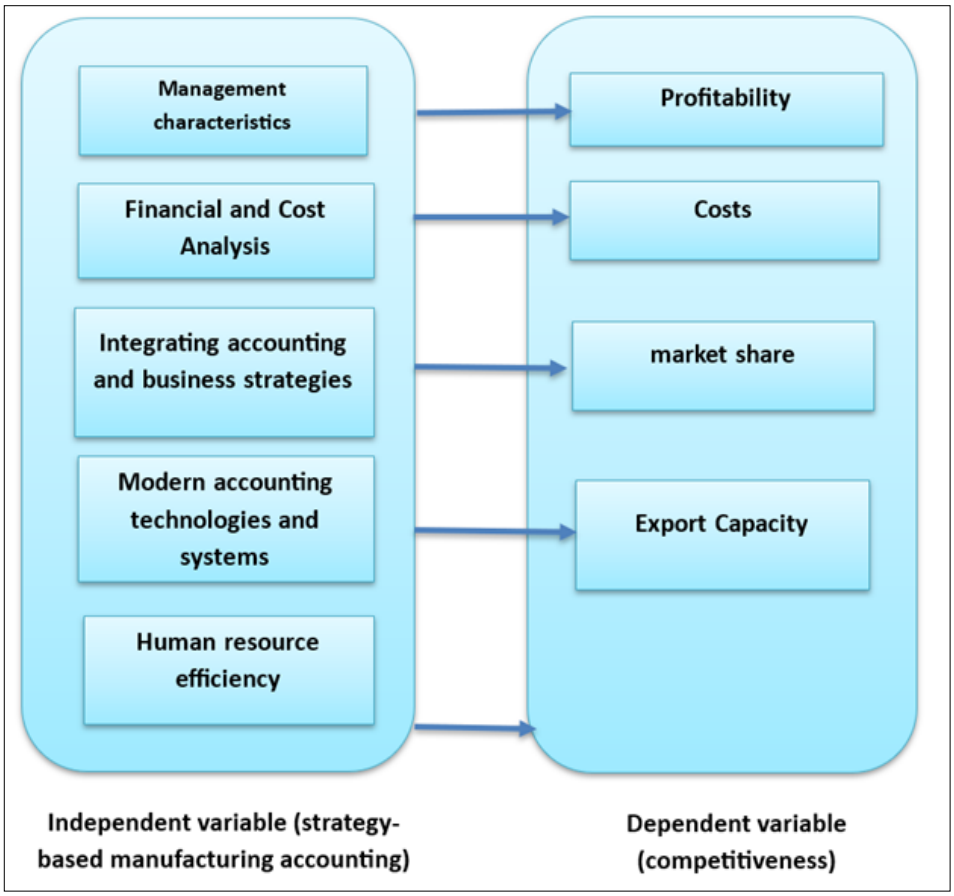

Fig 1: Hypothetical study outline

Fourth: Hypotheses of the study

The first key hypothesis is that the Iraqi food industry company adopts strategy-based manufacturing accounting.

The second main hypothesis is that Iraqi food industry companies are competitive.

The third main hypothesis is that the influence of managerial characteristics (gender, age, education, work experience, and job title) on competitive strategy is statistically significant at the significance level (0.05).

Fourth main hypothesis

The effect of strategy-based manufacturing accounting on competitiveness is statistically significant at the significance level (0.05), and the following sub-hypotheses branch out from it:

The first sub-hypothesis: The effects of financial analysis and cost on competitiveness are statistically significant at the (0.05) level.

The second sub-hypothesis is that the integration of accounting and operations strategy has a statistically significant effect on competitiveness at a significant level (0.05).
The third sub-hypothesis is that modern accounting techniques and systems statistically affect competitiveness at the significance level (0.05).

Fourth sub-hypothesis: There is a statistically significant effect on human resource efficiency and competitiveness at the significance level (0.05).

Limitations of the study
Spatial boundaries: The researchers chose the United Food Industries Company in Baghdad Governorate as the study site and community.

Human limits: These include financial managers, account managers, senior accountants, and cost accountants.

Time limits: 2000-2025.

Fifth: Study Methodology
The descriptive analysis method was used as the data tool (questionnaire) containing the research variables, and the statistical program (SPSS) V27 was used for analysis to collect, organize, classify and obtain information.

Sixth: Research Community and Sample
Research Community
That was the United Food Industries Company in Baghdad Province. All accountants, including financial managers, account managers, senior accountants, and cost accountants.

Study Sample
The researcher drew a random sample from the research community, including all accountants of the United Food Industries Company in the Baghdad Governorate. Table (1) indicates that the majority of the study's participants are between the ages of 18 and 24.

Table 1: Demographic Characteristics of the study sample

Figure	Var.	Category	Number of sample members	%
1	Gender	Male	73	48.7
		Female	77	51.3
Total			150	100
2	Ago group	Less then 30 years	30	20
		31-40 years	53	35.3
		41-50years	37	24.7
		Over50 years old	30	20
Total			150	100
3	Qualification	diploma	58	38.7
		Bachelor	50	33.3
		Higher Diploma	25	16.7
		Master	17	11.3
		Doctor	58	38.7
Total			150	100
4	Experience in Year	Less than 5 years	28	18.7
		5-10 years	30	20
		11-15 years old	32	21.3
		Higher than 15 year	60	40
Total			150	100
5	Position in Company	Cost Accountant	53	35.3
		Senior Accountant	44	29.3
		Account Manager	24	16
		Financial Manager	29	19.3
Total			150	100

The second topic: the theoretical concept of research
First: The concept of manufacturing accounting
Accounting deals with manufacturing cost elements such as materials, labour, and indirect factory costs, which are used to estimate the cost of selling finished products. manufacturing accounting is a specialized form of cost accounting that involves the management of finances and control of the manufacturing processes of a company. It necessitates the utilization of accounting principles and methods to accurately surveil, investigate, and report the financial aspects of the manufacturing process (katanamrp). As different accounting methods have been developed for specific production environments, some management accounting methods are more suitable for certain production processes than others (Lea & Min, 2003; Myrelid & Olhager, 2015) [8, 9]. In particular, the TA method was developed specifically for bottleneck systems in production, while the LA method was designed for agile manufacturing systems. Fisher and Krumwiede (2012) [6] found that choosing the right cost accounting system for each situation is difficult. They suggested that factors such as ease of use, accuracy, The costs of implementation should be taken into account when selecting management accounting principles. In this study, we focus on the accuracy aspect, i.e., the ability of the accounting system to accurately and adequately calculate the cost of each unit produced.

Second: Competitiveness
There are many definitions of competitiveness, including:
The term competitiveness originally came from the Latin word “competer” and can refer to competition between companies (Plumins *et al*., 2016) [10].
Competitiveness is considered a strategic goal that economic institutions seek to achieve by using all their

capabilities, whether through excellence factors based on knowledge development or the development of human capabilities in a global competitive environment where all variables and complex factors overlap and share each other (Mahjoubi *et al*., 2020) [3].

The idea of competitiveness is one of the most complex concepts in the world, it's also one of the most misunderstood, as other concepts like productivity, innovation, and market share are used alongside it. Given the overlap and diversity of metrics that explain performance, he borrows from economic theories, research, books and ideas about competitiveness in order to augment the definition of performance (Qasim, 2022) [1].

- **Profitability:** Profitability is the difference between the revenue a company earns from selling goods and services to customers and the costs incurred by the company to produce and market the goods or services, plus the cost of serving the customers (Al-Daas, 2010). Profitability is also defined as the ability of a particular investment to generate a return through its use. The term "profitability" is made up of the words "profit" and "capacity". There are several definitions of the term "profit", which refers to the amount obtained from sales after deducting total costs (Toshniwal, 2016) [11].
- **Costs:** These are the costs associated with applying TQM. The most important costs are assessment, prevention, internal error attribution, external error, and opportunity costs. Costs include capital, labour, material, operations, energy, and other operating costs. The company focuses on these costs, making their allocation lower than competing companies.
- **Market share:** refers to the ratio of a company's sales to the total sales of the industry to which the company belongs or a comparison with the sales of competing companies, especially the top three competitors (Saudi, 2008) [2].
- **Export capacity:** The ability of an enterprise to sell products and provide services in foreign markets, as well as the physical and human capacity to help transport products and ensure that they meet the quality required by consumers in foreign markets (Al-Nuwairan, 2017) [5].

The third topic: side of practical

Here, the section describes the findings of statistical analysis that was conducted using a statistical software program (SPSS, V24). The study showed that the thresholds were divided into three categories to assess the upper limits of the categories and their significance. This is shown in Table (2).

Table 2: Criteria for evaluating Likert scale axes, distances between axes, and arithmetic means of paragraphs

Arithmetic averages category	Grade
2.33-1	Weakly
3.67-2.34	Medium degree
5-3.68	Significantly

Believe the study tool

The validity of a research instrument is reflected in its ability to measure what it is intended to measure, as well as in its quality and reliability. Its authenticity has been verified as:

First: Constancy

To verify the constancy The questionnaire was presented to a group of six skilled and knowledgeable professionals. Their feedback should cover the research tool's dimensions, the total number of sections, the overall language quality of the questions, and how clear they are, validity with importance in achieving the research aims. Depend on the views and notes of the reviewers, suggestions for modifications were made.

Validity of the study instrument

The research tool's reliability was found to be valid based on the calculated Cronbach's alpha coefficient. In Table (3), the overall consistency score, the consistency score for each section, and the number of items linked to each section are presented. The Cronbach alpha coefficient results reveal that every value exceeds (0. 7). This suggests that the research tool is reliable, its design, development, and assessment are satisfactory, and the research goals have been met.

Table 3: The Constancy of instrument in question

Part	Dimension	Number of ferries	Coefficient of Constancy
Strategy-Based Manufacturing Accounting	Financial and cost analysis	5	0.722
	Integration between accounting and operational strategy	5	0.740
	Modern accounting techniques and systems	5	0.759
	Human Resources Efficiency	5	0.713
	Total	20	0.856
Competitiveness	Profitability	5	0.754
	Costs	5	0.876
	Market Share	5	0.755
	Export Capacity	5	0.775
	Total	20	0.896
Total stability		40	0.910

Study Results and discussion

The first key hypothesis is that Iraqi food industry companies can use strategy-based manufacturing accounting.

Table 4: T test for the arithmetic mean of strategic-based manufacturing accounting in food industry companies in Iraq

Part	Average Arithmetic	Deviation Normative	T value	Function level	Statistical significance
Strategy-Based Manufacturing Accounting	4.077	0.629	21.015	0.000	D

Table (4) shows that the arithmetic mean of strategic manufacturing accounting is (4.077), The standard deviation is (0. 629), indicating a high value. T is calculated at (21. 015), which is much larger than the critical figure (1. 96). The significance level is (0. 000), which is below the significance threshold (0. 05). Therefore, we can support the first main hypothesis. ..

The second main hypothesis is that Iraq's food industry companies are competitive.

Table 5: T test for the arithmetic average of competitiveness in food industry companies in Iraq

Axis	Average Arithmetic	Deviation Normative	T value	Function level	Statistical significance
Corporate competitiveness	4.031	0.672	18.788	0.000	D

Table (5) shows that the arithmetic mean of competitiveness of food industry enterprises reaches (4.031), The standard deviation is (0.672), so it is high. Where value is (18.788), which is above the critical value (1.96), which is significant ($p = 0.000 < 0.05$), so the second major hypothesis is acceptable.

The third main hypothesis is that the influence of managerial characteristics (gender, age, education, work experience, and job title) on competitive strategy is significant at ($\alpha \leq 0.05$).

Table 6: ANOVA results for the management characteristics model

Significance level	F	Square average	Push	Sum of squares	prototype
0.000	8.202	2.986	5	14.929	Regression
		0.364	144	52.419	Leftovers
			149	67.348	Total

Dependent variable: competitiveness

Independent variable: Management Characteristics

In Table (6), the results show that the model is significant (F=8.202) and the probability of getting a significant result (0.000) is lower than the probability of getting at ($\alpha \leq 0.05$).

Table 7: Results of Model Transactions for Management Characteristics

Significance level	t	Standard Rating	Non-standard rating		Variable
		Beta	Estimation error	Beta	
0.000	9.288		0.297	2.758	Hard
0.974	-0.033	-0.002	0.1	-0.003	gender
0.021	2.339	0.18	0.046	0.108	lifetime
0.000	4.684	0.349	0.042	0.195	Qualification
0.001	3.243	0.247	0.057	0.184	Years of Experience
0.042	-2.053	-0.16	0.047	-0.096	Job Title

Independent variable: Management Characteristics

Dependent variable: competitiveness

As can be seen from Table (7), gender has no effect on competitiveness (B =-0.003, t =-0.033), and is not statistically significant at the level of professional ethics (0.05) ($p = 0.974 > 0.05$). However, age, qualifications, and professional experience have a positive effect on competitiveness (B = 0.108, 0.195, 0.184, t = 2.339, 4.684, 3.242), and are significant at the level of professional ethics (0.05) ($p = 0.021, 0.000, 0.001 < 0.05$). However, position has a significant negative effect on competitiveness (B =-0.096, t =-2.053), and is statistically significant at ($\alpha \leq 0.05$), where ($p = 0.042$).

Table 8: Model summary of the impact of management characteristics on competitiveness

Prototype	R	R^2	SE
	.471	.222	.6033

The outcomes in Table (8) demonstrate that the association between management attributes and competitiveness is significant. (.471) and the R^2 is (.222). This indicates that management characteristics (22.2%) explain the differences in competitiveness. The results of the study show that the third main hypothesis of accounting factors, except for gender factors, is acceptable.

Fourth main hypothesis: Strategy-based manufacturing accounting has a statistically significant effect on competitiveness at ($\alpha \leq 0.05$).

Table 9: ANOVA Results for Strategy-Based Manufacturing Accounting Model

Significance level	F	Square average	Push	Sum of squares	prototype
0.000	45.361	15.799	1	15.799	Regression
		0.348	148	51.548	Leftovers
			149	67.348	Total

Dependent variable: competitiveness

Independent variable: Management Characteristics

The outcomes in Table (9) establish that the model is significant with a value of (F=45.361), and the probability of obtaining (0.000) is not as significant at ($\alpha \leq 0.05$).

Table 10: Results of Linear Regression Model Transactions for Strategy-Based Manufacturing Accounting

Variable	Non-standard		Standard	t	P. value
	Beta	Estimation error	beta		
Hard	1.917	.318		6.037	.000
Strategy-Based Manufacturing Accounting	.518	.077	.484	6.735	.000

Independent Variable: Strategy-Based Manufacturing Accounting
Dependent variable: competitiveness

From Table (10), it can be seen that strategic production accounting has an impact on competitiveness (B=0.518, t=6.735), and is significant at ($\alpha \leq 0.05$), where (p=0.000), which shows that the fourth main hypothesis is acceptable.

Table 11: Model Summary of the Impact of Strategy-Based Manufacturing Accounting on Competitiveness

Prototype	R	R^2	SE
	0.484	0.235	0.590

From the results in table (11), it is found that the correlation between strategic production accounting and competitiveness is (0.484) and the R^2 is (0.235). This suggests that management characteristics can explain 23.5% of the variance in competitiveness. The results indicate that the fourth main hypothesis is accepted.

The first sub-hypothesis: There is a statistically significant effect on competitiveness at ($\alpha \leq 0.05$) for financial and cost analysis.

Table 12: ANOVA Results for Financial and Cost Analysis Model

Significance level	F	Square average	Push	Sum of squares	prototype
0.000	16.64	6.807	1	6.807	Regression
		0.409	148	60.541	Leftovers
			149	67.348	Total

Dependent variable: competitiveness
Independent variable: Management Characteristics

From the data in Table (12), The significance of this model is (F=16.64), and the probability of obtaining (0.000) is not as significant as the probability of obtaining (0.05).

Table 13: Result of Linear Regression Model Transactions for Financial and Cost Analysis

Significance level	t	Standard	Non-standard		Variable
		Beta	Estimation error	Beta	
0.000	10.591		0.276	2.925	Hard
0.000	4.079	0.318	0.064	0.260	Financial Analysis and Cost

Independent variable: financial analysis and cost
Dependent variable: competitiveness

From Table (13), it can be seen that financial and cost analysis has an impact on competitiveness (B=0.260, t=4.079) and has a significant statistical significance (p< 0.05). From the ethical perspective, it is statistically significant (0.05). The results show that the first subordinate hypothesis is reasonable.

Table 14: Model Summary of Impact of Financial Analysis and Cost on Competitiveness

Prototype	R	R^2	SE
	0.318	0.101	0.590

From results at Table (14), it is found that the correlation between financial analysis and competitiveness cost is (0.318) and the R^2 is (0.101). This indicates that financial analysis and cost (10.1%) explain the variation in competitiveness. Here, results support first sub-hypothesis.

Second sub-hypothesis: Integration between accounting and operations strategy is significant effect on competitiveness at the significant level (0.05).

Table 15: ANOVA results for an integration model between accounting and operational strategy

Significance level	F	Square average	df	Sum of squares	prototype
0.000	12.118	5.097	1	5.097	Regression
		0.421	148	62.251	Leftovers
			149	67.348	Total

Dependent variable: competitiveness
Independent Variable: Integration of Accounting and Operational Strategy

From the data in Table (15), it can be seen the model is significant where (F=12.118), where (p= 0.000< 0.05).

Table 16: Results of model transactions for integration between accounting and operational strategy

Significance level	t	Standard	Non-standard		Variable
		Beta	Estimation error	Beta	
0.000	11.275		0.274	3.094	Hard
0.001	3.481	0.275	0.064	0.224	Integration of accounting and operational strategy

Independent Variable: Integration of Accounting and Operational Strategy
Dependent variable: competitiveness

Table (16) It shows that the integration of accounting and operational strategy has an impact on competitiveness (B=0.224, t=3.481), and is statistically significant (p=0.001<0.05). At the p-value level (0.05), the results indicate that the second sub-hypothesis is significant.

Table 17: Model Summary of the Impact of Integration between Accounting and Operational Strategy on Competitiveness

Prototype	R	R^2	SE
	0.318	0.101	0.590

In Table (17), results have shown that the correlation coefficient of accounting and business strategy integration on competitive advantage is (0.318) and the R^2 is (0.101). This indicates that accounting and business strategy integration (10.1%) explains the variation in competitive advantage. The results support sub-hypothesis.

Third sub-hypothesis: Modern accounting techniques and systems have a statistically significant effect on competitiveness at ($\alpha \leq 0.05$).

Table 18: ANOVA results for a model of modern accounting techniques and systems

Significance level	F	Square average	df	Sum of squares	prototype
0.000	16.211	6.649	1	6.649	Regression
		0.41	148	60.699	Leftovers
			149	67.348	Total

Dependent variable: competitiveness
Independent variable: Modern accounting techniques and systems

From the outcomes in Table (18), The significance of this model is (F=16.211), and the probability of obtaining (0.000) is not as significant as the probability of obtaining (0.05).

Table 19: Results of model transactions for modern accounting techniques and systems

Significance level	t	Standard Rating	Non-standard rating		Variable
		Beta	Estimation error	Beta	
0.000	13.047		0.237	3.099	Hard
0.000	4.026	0.314	0.058	0.234	Modern accounting techniques and systems

Independent variable: Modern accounting techniques and systems
Dependent variable: competitiveness

Table (19) shows that modern accounting techniques and systems have a statistically significant effect on competitiveness (B = 0.234, t = 4.026) at ($\alpha \leq 0.05$), and (p = 0.000). The results support that the third sub-hypothesis.

Table 20: Model Summary of the Impact of Modern Accounting Techniques and Systems on Competitiveness

Prototype	R	R^2	SE
	0.314	0.099	**0.640**

The results of Table (20) indication that the correlation between modern accounting technology and system in terms of competitiveness is (0.314) and the R^2 is (0.1). This shows that modern accounting technology and system explain about 10% of the fluctuation of competitiveness. The results support third sub-hypothesis.

Fourth sub-hypothesis: Human resources efficiency is significant effect on competitiveness at $\alpha \leq 0.05$.

Table 21: ANOVA results for a model of human resource efficiency

Significance level	F	Square average	df	Sum of squares	prototype
0.000	57.35	18.809	1	18.809	Regression
		0.328	148	48.539	Leftovers
			149	67.348	Total

Dependent variable: competitiveness
Independent Variable: HR Efficiency

The results in Table (21) show that the model is significant with a value of (F = 57.35) and the probability of obtaining (0.000) is less significant than the probability of obtaining (0.05).

Table 22: Result of the model for human resources efficiency

Significance level	t	Standard	Non-standard		Variable
		Beta	Estimation error	Beta	
0.000	10.77		0.222	2.389	Hard
0.000	7.573	0.528	0.056	0.422	Human Resources Efficiency

Independent Variable: HR Efficiency
Dependent variable: competitiveness

The result in Table (22) show that human resource efficiency has an impact on competitiveness (B = 0.422, t = 7.573). The statistical significance (p = 0.000 < 0.05) is significant at the emotional level (0.05). The results support the fourth sub-hypothesis.

Table 23: Model summary of the impact of human resources efficiency on competitiveness

Prototype	R	R^2	SE
	0.528	0.279	0.573

The outcomes in Table (23) demonstrate that the association between human resource efficiency and competitiveness is (0.528), and the regression coefficient is (0.279). This implies that human resource efficiency (27.9%) is responsible for the alteration in competitiveness. The results demonstrate that the fourth sub-hypothesis is legitimate.

Conclusion

The found study results

- The Iraqi food industry has a high level of strategy-based production accounting.
- The Iraqi food industry is highly competitive.
- The characteristics of accounting have a significant statistical impact on viability.
- Strategy-based production accounting is significantly associated with competitiveness.
- The analysis of finances and costs has a significant statistical impact on viability.
- The association of accounting with operational strategies has a significant statistical impact on viability.
- Modern accounting methods and systems have a significant statistical impact on competition.
- Personnel efficiency has a significant impact on competitiveness.

Recommendations

From above results, the following recommendations as:

- Iraqi food companies continue to rely on strategic-based production accounting.
- Iraqi food companies should improve competitiveness by implementing sophisticated accounting principles based on cost, quality, and innovation analysis.
- Develop profit strategies for Iraqi food companies, considering the relationship between strategic production accounting and profitability.
- Iraqi food companies should adopt advanced cost accounting methods such as target costing and value analysis.
- Due to the significant impact of strategic production accounting on market share, Iraqi food companies must develop marketing plans based on cost-benefit analysis to increase their market share.
- Iraqi food companies should use accounting characteristics such as age, work experience, and qualifications to improve their competitiveness.
- Develop accounting information systems by developing production accounting to support strategic decision-making in food companies.

References

1. Qassem AFA. Business competitiveness and sustainable economic prosperity in Arab countries. Arab Center for Research and Policy Studies. 2022.
2. Saudi MA, Ziyadat M. Analysis of the impact of internal and external factors on production quality: An applied study in the Arab Company for Pharmaceutical Industries Ltd. in Jordan. Jordanian Journal of Business Administration. 2007;3(3):1-30.
3. Mahjoubi K, Massoud M, Issa EM. Human development and its role in developing the competitiveness of Arab countries for sustainable development. Sabratha University Scientific Journal. 2022:263-281.
4. Saqallah SM. Factors affecting the competitiveness of the furniture industry in Palestine: an applied study [Master's thesis]. Jordan: University of Jordan; 2009.
5. Zahir LA, Nuwayran. The impact of total quality management on the competitiveness of industrial facilities: an applied study on Jordanian fertilizer companies. Journal of Economics, Management and Business Sciences. 2017;10(17):117-135.
6. Fisher JG, Krumwiede K. Product costing systems: Finding the right approach. Journal of Corporate Accounting & Finance. 2012;23(3):43-51.
7. Hung PH. The applicability of lean accounting in enterprises: The case of pulp and paper manufacturing enterprises in Vietnam. Multidisciplinary Reviews. 2025;8(4):2025121-2025121.
8. Lea BR, Min H. Selection of management accounting systems in Just-In-Time and Theory of Constraints-based manufacturing. International Journal of Production Research. 2003;41(13):2879-2910.
9. Myrelid A, Olhager J. Applying modern accounting techniques in complex manufacturing. Industrial Management & Data Systems. 2015;115(3):402-418.
10. Plumins M, Sceulovsb D, Gaile-Sarkanec E. Competitiveness definitions and concepts qualitative content analysis. Preparation for the Future Innovative Economy. 2016:379-385.
11. Toshniwal R. Concept of profit and profitability of commercial banks in India. International Journal of Science Technology and Management. 2016:547-551.