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THE ROLE OF ACTIVITY-BASED COSTING AND TARGET COST IN ACHIEVING COMPETITIVE ADVANTAGE IN SUDANESE INDUSTRIAL COMPANIES

ABSTRACT

The purpose of the article is to identify the role of trends in cost systems such as activity-based costing systems) ABC (and target cost (TC) to improve competitive advantage for the Sudanese industrial sector. This can help accountants in accuracy when measuring and calculating production and goods. Also, they assist companies in determining the price considering the allowable costs.

The practical value of this scientific research lies in three folds. First, the findings will contribute to shedding light on the experience of using some modern cost systems in Giad industrial group companies - in Sudan. Second, they inform officials about the evaluation of these systems and the extent of benefits from them in improving the competitive advantage. Third, the study fills in the gap lack of studies that deal with this topic in the Sudanese setting.

The study's findings indicate the existence of a role for ABC in overhead cost allocation, more accurate product cost, and cost control improvement. This leads to improving advantage competitive in Sudanese industrial companies. Also, it was discovered that the existence of a role for target cost in designing the required product characteristics, and selling price is an essential guide to cost management. This leads to improving advantage competitive in Sudanese industrial companies. The study recommends a need to increase the awareness of managers of different departments of the importance of the information provided by modern cost systems. Also, attention to applying a total quality cost system for continuous improvement and reducing total cost is needed in companies.

Keywords: activity-based costing system, target cost, competitive advantage, industry sector

JEL Classification: M49, M49, D20, L00

INTRODUCTION

In the current environment of undergoing dramatic changes and increased competition, global economic upheavals have given businesses enormous opportunities and daunting obstacles. Conventional cost systems are no longer adequate to find chances for organizational success and survival and they are incapable of adapting to environmental conditions (economic, social, technological, political, and legal). Finding ways to lower the cost of the product using modern strategies is more crucial than figuring out the cost of the product itself. A variety of methods and systems are utilized to manage and lower the cost and allocate overhead indirect costs (Arora & Raju, 2018). Markets impose prices on producers of goods and services, thus leaving them with only the option to continue reducing the cost in a manner that accepts the competitive prices prevailing in the market considering the maintenance of acceptable quality and achieving the target profit margin.

Activity-based costing (ABC) is beneficial in several ways. It allows businesses to operate in free markets all over the world to determine the true costs of their processes and

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goods. Second ABC enables managers to make informed choices regarding the profitability and cost of the goods they produce. Another advantage of ABC is that it permits producers to determine the efficiency of their production and administrative procedures. Moreover, ABC gives businesses the tools they need to become and remain competitive in the 21st-century global economy. Large companies have successfully used ABC and helped to develop a competitive advantage (Kocakulah et al., 2017). Target cost was used in many Japanese businesses because the Japanese business community adopted some American ideas and concepts and gave them new characteristics that fit the challenges this sector faces in the marketplace. Target costing is a system of profit planning and cost management that ensures the new competitive product produced by the firm meets customer desires for price (Ahmadu & Hughes, 2018).

Sudan's economy is based on agriculture, but the nation's industrial base is still in a fragile state. Small-scale industries predominate in Sudan's small industrial sector. Historically, industrial facilities were limited to producing food and drink items, with an approximate share of 55% of the gross manufacturing output. On the one hand, big factories operate in the production of sugar and grain mills, with vegetable oil coming in second. On the other hand, the large-scale textile industry flourished in the 1960s and 1970s (Dafa'Alla, 2016). Although the increased discovery, extraction, and economic exploitation of oil have increased the relative importance of this sector, However, about 75% of the oil fields that were in operation at the time were lost when the southern region of the country declared its secession in 2011. This diminished the sector's significance for the Sudanese economy. Additionally, recent activities in the oil, auto, and heavy machinery sectors have only touched a small portion of the domestic industry and have not yet had any impact on the global market (Dafa'Alla, 2018).

LITERATURE REVIEW

Activity-Based Costing (ABC)

ABC is a concept that was created by Cooper and Kaplan towards the end of the 1980s to solve some of the drawbacks of classical cost systems which are volume-driven costing systems. The primary substitute is ABC (Oliveira et al., 2020). The focus of ABC is on identifying the activities that result in indirect costs, and whether they are volume-related. Then costs are assigned to products based on how much of the pertinent activity they consume. ABC is a cost allocation technique that has been advanced to better manage organizational operations and give more accurate product costs (Tsai et al., 2015). ABC is a system created to give managers clearer information about the expenses of production, support activities, and products so they may concentrate on those processes and goods that use more resources. Moreover, it is a system that is a method for reducing and controlling the cost of overhead expenses (Quesado & Silva, 2021).

ABC aims at allocating all the costs required to produce a product and gain more precise information on the costs of goods produced and/or services offered. In addition, it helps in identifying expenses associated with the activities and the justifications for these actions to be conducted (Vetchagool et al., 2021). To apply the ABC system several steps, need to be followed:

- define the scope and goals of the system;
- select the cost basis, identify the cost pool;
- associate cost with activities;
- analyze the activities;
- identify the output (Bharara & Lee, 1996).

Companies must train the staff on ABC while the production process is examined. Each production-related task was displayed in a workflow diagram, and tasks were grouped into activity centres (Yarikkaya et al., 2017).

Benefits of ABC include the analysis revealing precisely what activities are associated with that part of the business and how those activities are linked to the generation of revenues and the consumption of resources, enabling managers to slice into the business in many ways by product or group of related products. ABC helps managers understand precisely where to take actions that will drive profits (Cooper & Kaplan, 1991).

The ABC system's advantages include enabling businesses with a variety of products and complex costs to distribute and differentiate these costs quickly and easily. ABC implementation's efficiency and time savings result in more precise financial information, improved cost management and cost improvement, and logical managerial decision-making while guaranteeing both efficiency and output quality (ElGammal et al., 2016). Furthermore, ABC works to eliminate pointless or non-value-added operations and allocate resources to the most advantageous activities. The performance of industrial enterprises' operations will thereafter be improved, and costs will be cut, both of which will inevitably have an impact on

the price of the final product (Ríos-Manríquez et al., 2014). In addition, ABC supports TQM by affecting continual improvement and putting the customer first. Customers expect excellent services in addition to high-quality products. More importantly, ABC provides a range of non-financial performance measures by measuring cost drivers, including cost, time, quality, and quantity. Ultimately, it helps management with strategic planning and resource management so they may better prepare for future difficulties and intense competition in global marketplaces (Johnson, 1988).

Target Cost (TC)

Target costing (TC) first debuted in the manufacturing sector at the beginning of the 1930s and has since established itself as a potent strategic tool for management and profit planning. Since then, it has been used in manufacturing to ensure cost predictability during the creation of new products, ensuring that new goods and services both meet the pricing set by the market and generate a profit. Instead of estimating the cost after the design is complete, the core idea of (TC) is to allow cost and value to drive the process (Zimina et al., 2012).

TC is defined in several ways. It refers to producing the necessary profitability at the price at which it is anticipated to be sold in the future, the manufacturing of the intended and specific product must be controlled, and its total expenses must be determined. Aqeel (2021) further characterized it as a cost-planning method based on goods with distinctive operations and brief life cycles. Another definition is that it is a cost method utilized in the initial stages of product development and engineering. Moreover, TC is another cost management tool used to create new products with a degree of profitability that takes manufacturing into account. It is a tool for gaining a competitive edge through careful planning. (Potkány et al., 2021).

To estimate the product's drifting cost, which considers the current design of the product and the firm's existing and future manufacturing capacities, it is necessary to first review the firm's cost statistics. Cost tables, which are thorough databases with detailed estimates of the costs of various sections or activities, are based on the materials and production processes and functions. They are considered one of the main tools commonly employed in this endeavour. The target profit margin is established after the target selling price about the financial rate of return the company needs to remain competitive. The return on sales, which is most related to the revenue of the item, should be used to determine the target profit. The product's acceptable cost can then be determined by subtracting the product's target selling price from its goal profit margin. The acceptable cost is the price at which a company must produce the good to realize the desired profit margin when it sells the good for the desired price. (Al-lady & Jones, 2019).

In terms of advantages, its method necessitates continuous consideration of productivity and efficiency throughout the entire life cycle of the product and in all departments of the entity; it can provide guidelines for the entity's competitiveness; and it incorporates the various zones of the entity into cooperative activities. It encourages communication between individuals and departments and is crucial for efficient cost management since it provides the goals for all attempts at cost reduction. (Dimi, 2015).

Competitive advantage

The definition of competitive advantage is businesses with a range of capabilities can compete in the market and generate above-average results. Utilized productive elements could be characterized as having intrinsically varied levels of efficiency. Superior to others are some. Companies with these resources at their disposal can produce more cheaply and/or better meet client demands (Peteraf, 1993). Utilizing according to Abdelraheem et al (2017) an organization's resources to add value to its products in a way that other competitors are unable to do is the definition of competitiveness. Or the business's capacity to offer a distinct trademark, a price decrease, or exceptional quality that is not offered by rivals. Competitiveness, which is based on the level of productivity for providing products and services, is the key to a nation's prosperity and prosperous economy which must have the durability of components of political, legal, and social institutions, the size of the economy, the sophistication of corporate operations and strategies, and the competitive business environment (Ünalán et al., 2020).

The idea of competitive advantage is crucial because it embodies all business organizations' aims. To maintain and grow their competitive edge, they must work to obtain an advantage proportionate to their resources and potential while engaging in ongoing competition with other economic entities operating in the same industry. If the economic unit uses one of the top competitive tactics like cost leadership to establish a competitive edge in the industry, this can be accomplished (Allawi et al., 2019).

Efficiency, quality, innovation, and customer response are the four qualities that are the components of competitive advantage, which assist a company in creating and maintaining a competitive advantage, regardless of the sector or the

goods or services it offers. Each element is the consequence of how the various value-chain activities are carried out within an enterprise. A corporation can distinguish its product offerings, provide more value to its clients, and reduce its cost structure by engaging in value-chain activities (Tomo, 2017).

Competitive advantage is the capacity to outperform rivals in the same market or sector thanks to resources and personal qualities. Companies today struggle more to sustain competitive advantage; they lose their market dominance because of unsuccessful new investments, the inertia of current organizations, or unsuccessful resource allocation. Additionally, it is challenging to transform resources into suitable capabilities in response to the quick changes in the environment.

Hypothesis Development

(Kannaiah, 2015) aims to investigate and evaluate how ABC gives the business an edge in the worldwide marketplace. According to the findings, ABC is employed in several ways to support industrial excellence in keeping with the long-term nature of these choices, ABC provides data for strategic decisions like product mix and sourcing. However, it shouldn't be the only strategic instrument a company uses to get a competitive edge. To obtain a comprehensive competitive advantage, ABC should be used in conjunction with other management techniques.

(Kocakulah et al., 2017) The role that SMEs play in free market economies around the world has been researched, and the knowledge collected also has the potential for ABC to assist SMEs in becoming and remaining competitive in the global economy. The result found Inefficiency and waste were discovered, which lower profits and influence a company's competitiveness. Management must comprehend both the benefits and drawbacks of their costing system. The existing position of the company is more likely to be weakened than strengthened if important decisions are made based on inaccurate or insufficient information.

(Lu et al., 2017) the primary goal is to compare traditional volume-based costing (VBC) with the ABC system to give reliable cost information in the bicycle components sector for price strategy setting. which is a competitive market, especially for product components, frequently uses a low-price strategy. Because of its higher price than other Taiwanese competitors, the case company lost its advantage in the marketplace. According to research findings, the VBC system is unable to account for activities and resources that ran out throughout the production process, which will skew data on costs. With several activity cost drivers and causal links between resource consumption and cost during the production process, the ABC system offers reliable cost information. The cost data serves as a valuable resource for the organization as it develops its pricing strategy.

H1. The ABC system has a statistical effect on competitive advantages in Sudanese industrial companies.

(Sabir et al., 2011) focus on the extent to which the (TC) strategy contributes to achieving competitive prices in the Iraqi firm, considering changes in the regional and worldwide markets. The result was (TC) is weak because dependent on the project team leader's skills, thus to reap the full benefits of target costing, they need to put greater emphasis on figuring out what the consumer wants before designing the product.

(Al-Awawdeh & Al-Sharairi, 2012) The major goals of the study are to determine the dimensions of competitive advantages and the extent to which Jordanian Private Universities adopt (TC) approaches. target selling price leadership, customer needs, level of teamwork development, product life cycle cost, product design stage, and value chain development were the primary areas of attention. The study's conclusions showed that universities have medium (TC) dimensions, with target selling price leadership being the greatest and shortening the life cycle of university specialization being the lowest. The relationships between the dimensions of the target costing approach and the dimensions of bolstering the competitive advantage were found to be significantly different.

(Khan, 2014) focus on (TC) and competitive advantage – an Indian perspective. The result found the firm implementing (TC), which is quite difficult in the Indian market where unorganized sectors are still ruling the market. The idea of (TC) can be implemented in India if the competition within the industry is intense in all sectors of the corporation. However, strategists must give more significance to determining the consumer anticipations and product requirements earlier than the product design, so that they can expect full benefit from target costing in India.

(Alkababji, 2023) This study intends to investigate the effects of (TC) and continuous improvement strategies on obtaining sustained competitive advantage in industrial enterprises operating in southern Palestine. The study's conclusions showed that (TC) and continuous improvement are widely used by Palestinian industrial businesses. Additionally, it was discovered that (TC) and continuous improvement integration had a favourable effect. The study did not find any relationship between a company's size, age, or industry sector and its ability to gain a competitive edge in terms of market share or other outcomes.

H2. *The target cost system has a statistical effect on competitive advantages in Sudanese industrial companies.*

AIMS AND OBJECTIVES

The purpose of the article is to determine the role of the ABC system in the competitive advantage of Sudanese companies and the role of the target cost system in the competitive advantage of Sudanese companies. In the context of the above, we have identified several problems regarding the cost information in the practical activities of an industry enterprise:

- lack of methodical support in the part of applying trends in the cost systems of the Sudanese industry;
- weakness in structuring most types of Sudanese industry sectors;
- the need for clear regulatory and methodological support for applying trends in the cost systems in the Sudanese industry;
- the lack of studies that dealt with this subject in the environment of the Sudanese industry.

This paper gives a survey of the opinions of accountants regarding the role of ABC and (TC) which beginning to be applied in the GIAD industrial group, which the literature glaringly lacks. Additionally, as a crucial component in boosting Sudan's industrial sector, aids in the development of a competitive industry, hence, improving the national economy.

METHODS

This study investigates if competitive advantage is influenced by board meetings, ABC and Target cost. Data was collected by using the questionnaire. The study population consists of accountants in the Giad Industrial Group of Companies-Sudan, Which is considered the largest in Sudan. The research sample of 150 in total was chosen using the random sample and returned 149 valid questionnaires. The response rate was 99.3%.

Based on the literature evaluation and in consideration of the research aims, the study uses simple linear regression to know the effect of independent variables on the dependent variable.

$$Y_i = \beta_0 + \beta_1 x_{i1} + \beta_2 x_{i2} + \dots + \beta_p x_{ip} + \epsilon$$

where, for $i = n$ observations; y_i = dependent variable; x_i = explanatory variables β_0 =y-intercept (constant term); β_p = slope coefficients for each explanatory variable; ϵ =the model's error term (also known as the residuals).

RESULTS

The Cranach coefficient was used to test the internal statistical reliability. The reliability test means that the scale gives the same results if it is used repeatedly under similar conditions, whereas the validity test finds out the degree of validity or correctness of the tool/scale used in the research. Cranach coefficient determines these well and the following table highlights the values.

Table 1. Cronbach Alpha test for variables.		
Variables	Number of phrases	Cronbach alpha value
First (x1)	8	0.939
Second (x2)	7	0.966
Third (y)	8	0.964
All		0.955

Indicating an exceedingly high level of "internal stability" for all the questionnaire hypotheses, whether this is for each axis separately or for all the questionnaire's axes, the Cronbach's rat value for all the study axes is greater than (80%). This demonstrates that the measures the study used have internal consistency for their terms, allowing us to trust these conclusions in fulfilling the study's objectives and interpreting its findings.

Table 2. The Means for the Statements Related to the ABC.

Degree of agreement	Mode	Mean	Item (Statement)
Very high	4	4.83	Better Overhead Cost Allocation
high	4	3.54	More Accurate Product Cost
high	4	3.58	Cost Control Improvement
high	4	3.56	Assistance in Cost-reduction efforts
Very high	5	4.12	Elimination of Waste
Very high	5	4.08	Decrease in Manufacturing Cycle Time
Very high	4	4.12	More reasonable pricing decisions

The replies of the study sample to the ABC-related propositions are shown in Table 2 above, which shows that the mean values range from 3.54 to 4.83, all the statements in the table have a high degree of agreement.

Table 3. The Means for the Statements Related (AC).

Degree of agreement	Mode	Mean	Item (Statement)
high	4	3.88	Selling price is an essential guide to cost management
high	4	3.97	Designing the required characteristics of the product to achieve the allowable cost
high	4	3.77	Designing our products to meet customer needs
high	4	3.61	Encouragement to Commitment to Quality
high	4	3.61	Better Performance Measurement
high	4	3.94	Decision-making improvement
Very high	5	4.00	Increase in Product Quality
high	4	3.63	

The responses of the study sample to the assertions relating to target cost are shown in Table 3 above. According to the chart, which shows that the mean values range from 3.61 to 4.00, there is an extremely high degree of agreement between any statements in the table.

Table 4. The Means for the Statements related to advantage competitive.

Degree of agreement	Mode	Mean	Item (Statement)
Very high	5	4.01	Achieving benefits for customers that outweigh competitors
high	4	3.88	The selling price of the products is appropriate
high	4	3.79	Increasing the rate of profitability to ensure continuity in the market
Very high	5	4.07	Providing quality goods promptly
Very high	5	4.09	Reduce product costs
Very high	5	4.17	The ability to employ technology
Very high	5	4.06	Attention to after-sales services
Very high	5	4.21	Increase market share

The responses of the study sample to the assertions relating to advantage competitive are shown in Table (4) above. According to the chart, which shows that the mean values range from 3.88 to 4.21, there is a very high degree of agreement between all statements in the table.

First Hypothesis Test: "There is a relationship between ABC and competitive advantage"

To validate the hypothesis, a simple linear regression is used in constructing the model where the activity-based costing is the independent variable (X_1), and the competitive advantage (Y) is a dependent variable, Table 1 illustrates this:

Table 5. Simple linear regression analysis results for the first hypothesis.				
Statistical significance	(Sig)	T-test	Regression Coefficients	
Significance	0.000	20.442	0.349	β_0
Significance	0.000	1.873	0.974	β_1
			0.86	(R)
			0.74	(R^2)
			417.865	(F) test
$Y = 0.349 + 0.974x$				

Through Table (5):

- there is a direct correlation between the disclosure of activity-based costing as an independent variable, and competitive advantage as a dependent variable, where the values of the simple correlation coefficient (0.86);
- coefficient of determination value reached (0.74), and this value indicates (independent variable) impact (74%) on competitive advantage (dependent variable);
- the simple regression model was significant, as the test value (F) reached (417.865), which is a function of the significance level (0.000);
- 0.349: Average competitive advantage when activity-based costing is zero;
- 0.974: Increased disclosure of activity-based costing one unit, which increases the competitive advantage by 97.4%.

From the above, the first hypothesis of the study has been validated.

Second Hypothesis Test: "There is a relationship between the target cost method and the competitive advantage"

To validate the hypothesis, a simple linear regression is used in constructing the model where the target cost (X_2), and the competitive advantage (Y) are dependent variables, and Table 2 illustrates this:

Table 6. Simple linear regression analysis results for the second hypothesis.				
Statistical significance	(Sig)	T-test	Regression Coefficients	
Significance	0.000	31.919	0.274	β_0
Significance	0.000	2.243	0.982	β_1
			0.93	(R)
			0.87	(R^2)
			1018.846	(F) test
$Y = 0.349 + 0.974x$				

Through Table 6:

- there is a direct correlation between target cost as an independent variable, and competitive advantage as a dependent variable, where the values of the simple correlation coefficient (0.93);
- coefficient of determination value reached (0.87), and this value indicates (independent variable) impact (87%) on competitive advantage (dependent variable);
- the simple regression model was significant, as the test value (F) reached (1018.846), which is a function of the significance level (0.000);
- 0.274: Average competitive advantage when target cost is zero;
- 0.982: Increased target cost, one unit, which increases the competitive advantage by 71.2%.

From the above, the second hypothesis of the study has been validated.

DISCUSSION

Since cost can be seen as the fundamental element of improving competitiveness, which is based on the level of productivity for providing goods and services and ensuring the continuity of industrial companies, the question of implementing effective modern cost systems is becoming more urgent.

Sudan belongs to the group of nations with minimal industrial production and has an economy that is primarily dependent on agriculture. As a result, Sudan was rated 147th out of 187 countries in the world that were published. Sudan still has a long way to go before its manufacturing sector is fully functional. The Comprehensive Industrial Survey 2001 indicates the current industrial output represents 8.5% of the GDP. Gaid Industrial Group of Companies, which was established in 1993, is considered the largest in Sudan and has recently begun to pay attention to the application of trend systems such as ABC and (AC).

The study allowed us to confirm the opinion of many scholars (Kannaiah, 2015), (Kocakulah et al., 2017) and (Lu et al., 2017) that the existence of a role for ABC in overhead cost allocation, more accurate product cost, and cost control improvement. This leads to improving competitive advantage in Sudanese industrial companies. Also, the results are consistent with the other studies (Sabir et al., 2011), (Al-Awawdeh & Al-Sharairi, 2012), (Khan, 2014) and (Alkababji, 2023) that the existence of a role for target cost in designing the required characteristics of the product to achieve the allowable cost, designing our products to meet customer needs, selling price is an essential guide to cost management encouragement and commitment to quality. This leads to improving advantage competitive in Sudanese industrial companies.

CONCLUSIONS

Based on the results of the study, it is possible to assert the trends in cost systems have a significant role in the progress and development performance of the national industrial sector, as evidenced by the analysis of statistical data. Gilad group companies as basic participants in the Sudanese industry face challenges with internal and external competition. That situation makes it difficult for the company to control the price of selling products in the market, to achieve profit.

The main determinant of this study is that it dealt with only two of the modern cost systems and did not deal with many other systems such as quality costs and just in time, because it was not applied in the Giyad group of companies so far. The study also relied on the questionnaire in collecting data due to the difficulty of obtaining quantitative data due to the recent application of the active-based costing system and the target costing system. Therefore, more research is needed to reveal the impact of modern costing systems on Sudanese industrial establishments, to help them develop competitive strategies so that they can cover the needs of the Sudanese market.

The study recommends the following:

- Work to increase awareness of managers of different departments of the importance of the information provided by modern cost systems, which helps in cost control and management.
- Expanding the capacity to accommodate qualified and experienced cadres in the field of management accounting, while providing them with continuous training.
- Attention to applying the target cost simultaneously with the cost of the total quality system for strategic integration events, which aimed at continuous improvement and reducing total costs, especially the costs of internal and external failure.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

Conceptualization: *Asaad Musa, Waleed Ibrahim*

Data curation: *Waleed Ibrahim*

Formal Analysis: *Asaad Musa, Waleed Ibrahim*

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РОЛЬ КАЛЬКУЛЮВАННЯ СОБІВАРТОСТІ ЗА ВИДАМИ ДІЯЛЬНОСТІ ТА ЦІЛЬОВОЇ СОБІВАРТОСТІ В ДОСЯГНЕННІ КОНКУРЕНТНИХ ПЕРЕВАГ У СУДАНСЬКИХ ПРОМИСЛОВИХ КОМПАНІЯХ

Мета дослідження полягає в тому, щоб визначити роль тенденцій у системах витрат, таких як системи калькуляції за видами діяльності (ABC) та цільові витрати (TC) для покращення конкурентних переваг промислового сектора Судану. Це може допомогти бухгалтерам підвищити точність під час вимірювання й розрахунку продукції й товарів, а також допоможе компаніям визначити ціну з урахуванням допустимих витрат.

Практична цінність цього наукового дослідження полягає в трьох аспектах. По-перше, результати допоможуть висвітлити досвід використання деяких сучасних систем витрат у компаніях промислової групи Giad у Судані. По-друге, вони інформують посадових осіб про оцінку цих систем і ступінь вигоди від них у поліпшенні конкурентних переваг. По-третє, стаття заповнює прогалину в дослідженнях, які пов'язані з цією темою в суданському середовищі.

Результати дослідження вказують на значущість ролі ABC в розподілі накладних витрат, точнішій вартості продукту та покращенні контролю за витратами. Це забезпечує поліпшення конкурентних переваг суданських промислових компаній. Крім того, було виявлено, що роль цільових витрат у розробці необхідних характеристик продукту та ціни продажу є важливою в процесі керівництва при управлінні витратами. Це забезпечує поліпшення конкурентних переваг суданських промислових компаній. Дослідження акцентує увагу на потребі підвищення обізнаності менеджерів різних підрозділів щодо важливості інформації, яку надають сучасні системи витрат. Крім того, у статті наголошено, що компаніям необхідно звернути увагу на застосування системи загальних витрат на якість для постійного вдосконалення та зниження загальних витрат.

Ключові слова: система калькуляції витрат на основі діяльності, цільова вартість, конкурентна перевага, промисловий сектор

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