

Requirements for implementing strategic cost management methods in Algerian economic institutions

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Abstract:

This study aims to explore the strategic management of costs and the requirements for its implementation in Algerian economic institutions. A field study was conducted on a group of economic institutions located in a specific region, utilizing a questionnaire as the primary tool for data collection. The findings reveal that, although the institutions possess the necessary capabilities to adopt these methods, certain obstacles hinder their effective application.

Keywords: Cost management; Strategic management; Strategic analysis tools.

Jel Classification Codes: O32, G32.

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INTRODUCTION

The rapid changes in the business environment, particularly during the last phase of the previous millennium and the early years of the current one, have been driven by significant technological advancements. These developments have posed considerable challenges for economic institutions, including increased competition, shorter product life cycles, customer satisfaction and retention, and demands for quality and innovation. Consequently, institutional goals have shifted from simply achieving profitability to ensuring continuous growth and strengthening competitive positions.

To adapt to these changes, economic institutions must enhance productivity and ensure their sustainability in such dynamic environments. This necessitates the adoption of strategic cost management methods, as traditional approaches are increasingly inadequate. These conventional methods fail to provide comprehensive and integrated information on cost structures. Institutions now face the dual challenge of meeting customer expectations while minimizing costs to achieve competitive pricing.

Addressing this dilemma requires adopting modern, strategic methods. These approaches ensure a continuous flow of information, enabling optimal resource utilization and financial efficiency. Such strategies also enhance productivity, add value, and rationalize costs to achieve optimal outcomes.

From this perspective, the core issue explored in this research can be summarized in the following question:

What are the requirements for applying strategic cost management methods in Algerian economic institutions?

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Sub-questions:

1. What justifies the adoption of strategic cost management methods?
2. Do Algerian economic institutions have the necessary capabilities to implement these methods?
3. What challenges hinder the application of strategic cost management methods in these institutions?

Research Hypotheses

To address these questions and meet the research objectives, the following hypotheses are proposed:

Main Hypothesis:

The economic institutions under study are unable to apply strategic cost management methods.

This hypothesis is divided into two sub-hypotheses:

1. The institutions under study lack the potential to apply strategic cost management methods.
2. Obstacles exist that hinder the application of these methods in the institutions.

Building on the above, this research examines the topic from two perspectives: the theoretical framework and the applied analysis.

Previous studies:

- **A study** by Zoubiri Izzeddine & Amara Amine (2023), A Review Of Activity-based Costing Application Prospects In Algeria -case Study-, The study reviewed the application prospects of Activity-Based Costing (ABC) in Algeria. A case study was conducted in an industrial company located in M'sila province. The ABC system was implemented to evaluate its value for managerial decision-making. Findings showed that ABC provides useful

information on activities to support management decisions. The study also emphasized that a transparent business environment is essential for effective cost accounting.

- **A study** by Aicha Lalmi & Abdelkhalek Oudina (2023), Proposed Implementation of Activity-Based Costing in A Manufacturing Company, The article presents the application of the Activity-Based Costing (ABC) method in a production company. It compares traditional full costing with ABC to assess differences in cost allocation. ABC affected the distribution of indirect costs without changing their total amount. The method allocates costs based on activities, avoiding penalization of labor-intensive products. However, its application faces limitations, especially in companies with complex activities.

- **A study** by Rima Benbaira & Mohamed Lamine Alloune (2024), The role of corporate governance mechanisms in reducing institutional costs: An exploratory study on a sample of economic institutions in the State of Blida, The study aims to highlight the role of internal and external governance mechanisms in reducing costs in economic institutions in Blida. It relied on a sample of 186 individuals including shareholders, managers, heads of departments, accountants, and auditors. The descriptive-analytical approach, questionnaire tool, and case study method were applied. Findings showed that governance helps limit errors, deviations, manipulations, and defective production. Thus, it reduces future correction costs and enhances cost management efficiency.

- **A study** by Ali Al -Sadiq Muhammad Adam & al (2024), The role of strategic cost management tools in reducing the costs of banking services is a field study by applying the branches of banks operating in Al -Abyad in Sudan, The study investigated how strategic cost management tools can reduce the costs of banking services. It addressed challenges banks face in meeting rising demand and accurately determining service costs. Techniques examined included target costing, value chain analysis, benchmarking, and the balanced scorecard. Using deductive, inductive, and descriptive analytical methods, the study analyzed field data. Results

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showed a positive relationship between these tools and cost reduction, recommending their wider use.

- **study** by Azhar Ghailan Marhoon Al-Zubaidi & Hesham Khalif (2025), *Using Strategic Cost Management Techniques for Reducing Banking Risks*, The study explored the theoretical foundations of banking risks and strategic cost management techniques. It aimed to show how these techniques can help minimize risks under uncertain future conditions. The research was applied to a sample of commercial banks listed on the Iraq Stock Exchange. The main risks examined were credit, liquidity, exchange rate, and interest rate risks. Findings revealed that strategic cost management supports better operational decisions and risk reduction. It also provides flexibility to adapt to customer needs and environmental changes while ensuring competitiveness.

First: theoretical aspect

1. Theoretical Framework

This section explores the theoretical foundations of cost management, strategic cost management, and the rationale for transitioning from traditional to strategic approaches.

1.1 Cost Management

In economic institutions, cost plays a critical role, directly and indirectly influencing decision-making processes. As competition intensifies, costs are no longer merely tools to measure actual expenditures. Instead, rationalizing and minimizing costs has become essential for reducing product prices and maintaining competitiveness. Institutions strive to lower product costs to ensure their survival in competitive markets. This underscores the importance of designing accurate cost management systems to ensure a continuous flow of relevant cost information.

1.2 Concept of Cost

Cost is defined as "an optional sacrifice of resources aimed at obtaining benefits in the present or future" (Al-Matarneh, 2002, p. 29). From this definition, three key elements emerge:

- The sacrifice of economic resources;
- The voluntary nature of this sacrifice;
- The desire to obtain a benefit.

1.3 Concept of Cost Management

Cost management encompasses a set of tools used to support the planning and control processes within an economic institution. It involves tracking and managing costs throughout the product life cycle to minimize expenses. Simultaneously, it focuses on analyzing both internal and external factors to deliver products or services that meet customer needs effectively. Numerous definitions exist for cost management. One defines it as "the set of methods and procedures managers use to plan and monitor decisions to achieve customer satisfaction while continuously reducing and monitoring costs" (Al-Jabbani, p. 3).

1.4 Importance of Cost Management

The significance of cost management in an institution lies in the following points (Al-Jabbani, p. 3):

- Providing essential information for decision-makers, whether financial (related to costs and revenues) or non-financial (related to productivity and quality). This information can be relied upon in a timely manner to evaluate and choose between alternatives.

- Achieving short-term profitability while maintaining a competitive position in the long term, ensuring quality to satisfy customer expectations.

- Enhancing cost control by accurately calculating and monitoring product costs, measuring performance, and tracking costs and activities. This is achieved by examining causal relationships between costs and activities.

2. Strategic Cost Management and Justification for Its Adoption

2.1 Concept of Strategic Cost Management

The concept of strategic cost management has multiple definitions due to its relatively recent emergence. Key definitions include the following:

- Strategic cost management is "an integrated system that aims to provide and analyze the financial and non-financial information of the institution by employing analytical tools, such as value analysis and cost-

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cause analysis, in addition to analyzing the competitive and strategic position of the institution" (Saleh, 2015, p. 205).

- Strickland and Thompson define it as "understanding and analyzing the cost of the organization and comparing it to the cost of competitors" (Saleh, 2015, p. 210).

- Slagmulder R. and Recopier describe strategic cost management as "management's use of cost information to prepare and develop strategies and reduce costs to achieve the competitive advantage of the organization" (Ali, 2003, p. 65).

From these definitions, it is evident that strategic cost management is a comprehensive and integrated system. It involves analyzing the internal environment (strengths and weaknesses) and external environment (opportunities and threats) of the institution. Cost-related information is utilized to achieve strategic objectives effectively.

3. Differences Between Traditional Analysis and Strategic Cost Analysis

The distinctions between traditional cost analysis and strategic cost analysis can be summarized as follows (Al-Ifiri, 2010, p. 15; Al-Saffar, 2009, p. 7):

Table 1. Differences Between Traditional Analysis and Strategic Analysis

Traditional Analysis	Strategic Analysis
Focuses solely on financial metrics.	Focuses on both financial and non-financial metrics.
Achieves the objective without exceeding it.	Aims for continuous improvement beyond the objective.
Does not consider quality cost analysis.	Pays significant attention to quality cost analysis.
Focuses on price deviations.	Focuses on reducing total costs.
Relies on a cumulative approach to problem-solving through internal efficiency.	Adopts a holistic approach to problem-solving through both internal and external efficiency.

Source: Prepared by the researchers.

4. Reasons for Adopting Strategic Cost Management:

Adopting a strategic costing system is necessary for several reasons, which can be broadly classified into two main categories (Al-Saffar, 2009, p. 5):

A. Environmental Justifications:

1. **Technological Advancements:** The rapid pace of technological progress in production and marketing systems has necessitated strategic cost management to keep up with these developments.
2. **Intensified Competition:** The increasing intensity of competition across industries requires organizations to adopt cost-efficient strategies to maintain their market position.

B. Executive (Applied) Justifications:

1. **Ineffectiveness of Traditional Cost Analysis:** Conventional methods of cost analysis often fail to effectively support cost planning and control.
2. **Lack of Cause Analysis for Costs:** Traditional approaches do not adequately analyze the underlying causes of costs, making them insufficient for strategic decision-making.

To address these challenges, strategic cost management focuses on a competitive view of costs. It emphasizes the cost leadership strategy by aiming for production at lower costs compared to competitors.

In addition to the above, another classification includes: Economic and Technological Motives (Sirwan, 2020, p. 622):

1. Economic Motives:

- **Environmental Complexity and Uncertainty:** Organizations operate in increasingly complex environments. This complexity demands the use of modern management techniques and tools that provide accurate information

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for decision-making. These measures help institutions enhance their competitiveness and ensure long-term sustainability.

- **Challenges in Pricing Control:** In competitive markets, controlling product or service pricing has become challenging. Effective cost management plays a crucial role in achieving competitive advantage. This requires a strategic framework integrating all activities from product design to marketing, ensuring value delivery to the consumer.

- **Market Dynamics:** Globalization has turned the world into a single competitive marketplace. This has heightened competition not only locally and regionally but also globally. To survive and thrive, organizations need to strengthen their market position through increased investments and strategic integration, resulting in the emergence of large-scale economic entities with competitive advantages.

- **Shifting Consumer Preferences:** Rapid changes in consumer desires and the short lifecycle of products have compelled organizations to prioritize customer needs. Meeting these requirements necessitates adopting modern management practices to deliver lower-cost products without compromising quality or reliability, thereby maintaining customer trust.

2. Technological Motives:

- **Automation in Manufacturing:** The adoption of advanced industrial technologies has significantly altered the nature of activities, cost structures, and control methods. These changes enhance competitive performance, lower product prices, and improve customer satisfaction.

- **Integration of Technology in Information Systems:** Traditional methods, once considered standard, are now obsolete. Innovations in information technology have transformed administrative and accounting practices, introducing new data-driven approaches.

- **Artificial Intelligence (AI):** AI enables machines to simulate human cognition, a development stemming from advancements in computing and

internet technologies. AI implementation in factories requires interconnected networks to gather data from production lines, design teams, and quality control departments. This creates an integrated process where smart systems convert ideas into actionable results.

5. Key Strategic Cost Management Systems:

Strategic cost management includes various methods, which differ depending on the sector. Some of the prominent systems are discussed below:

5.1 Activity-Based Costing (ABC):

The activity-based costing system emerged from research efforts, notably by Kaplan and Cooper, to enhance the quality of cost accounting information. It was introduced in the mid-1980s by the international organization Computer Aided Manufacturing-International (CAM-I), which developed a project to refine cost accounting techniques (Al-Tikriti, p. 160).

This system is designed to allocate and control indirect costs by associating them with specific activities. It involves several steps: grouping tasks into activities, identifying the cost drivers for each activity, establishing activity centers, tracking costs to these centers, and ultimately assigning activity costs to products. This process ensures a more precise and meaningful allocation of costs, enabling better decision-making.

5.2 Target Cost (TC):

The target cost system is a modern cost management approach that focuses on reducing costs during the product design stage while maintaining quality. It aims to generate profitability in a highly competitive market by balancing costs with competitive pricing. This system serves as both a pricing method and a tool for planning profitability and managing production costs throughout the product's life cycle. It involves collaboration among production engineers, designers, marketing researchers, and accountants (Sakura, 1989, p. 39).

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Originally developed in Japan during the 1960s, the target cost system later spread to the United States and Europe. It emphasizes three primary elements: price, quality, and cost. Using this system, the product's selling price is determined based on market requirements. The desired profit is then subtracted from the selling price to calculate the maximum allowable cost (target cost):

$$\text{Target Cost} = \text{Target Selling Price} - \text{Target Profit}$$

Key characteristics of the target cost system include the following (Al-Matarnah, 2002, p. 290; Muhaydi, 2009, p. 110):

- It is an open system that emphasizes interaction between the organization and its external environment.
- It acts as a control tool, applied during the planning and design stages before production begins.
- It fosters collaboration and innovation among designers, engineers, and employees.
- It is particularly effective for products with short life cycles, as input costs can be accurately determined in the short term and customer reactions to new products can be quickly assessed.

5.3 Total Quality Management System (TQM):

Total Quality Management (TQM) integrates processes and functions within an organization to achieve a high standard of quality. This approach aims to meet user needs at the lowest possible cost, providing a significant competitive advantage in today's dynamic environment (Youssef, 2007, p. 28).

The principles of TQM include (Saleh A., 2010, p. 10):

- **Customer Focus:** Identifying and addressing customer needs and expectations as the primary organizational goal.
- **Error Prevention:** Emphasizing the prevention of errors before they occur.

- **Shared Responsibility for Quality:** Quality accountability spans all levels of the organization.
- **Measurement and Cost Management:** Placing a strong emphasis on measuring quality and its associated costs.

5.4 Continuous Improvement System (Kaizen):

The Kaizen system is based on gradual, incremental improvements in production processes. These improvements aim to reduce costs while enhancing product quality. Developed by Massaki Imai, the president and owner of the Kaizen Institute in Tokyo, the term “Kaizen” combines two Japanese words: *Kai* (gradual change for the better) and *Zen* (continuous improvement) (Al-Muneef, 1998, pp. 2014–2015).

Key features of the Kaizen system include (Zaroub H., 2013, p. 50):

- Continuous evaluation and development of performance measures and innovative solutions. These measures are then compared with product and production process improvements to assess their effectiveness.
- Adoption of visual or flexible management. This involves engaging all workers in the development of manufacturing plans across all organizational levels. Tasks are completed in the shortest possible time, with multiple production stages occurring simultaneously rather than sequentially.

The Kaizen system employs a four-step process for continuous improvement (Ahmed, 2013, p. 233):

1. **Planning (Plan):** Identifying areas for improvement and developing plans.
2. **Implementation (Do):** Executing the planned changes.
3. **Evaluation and Inspection (Check):** Assessing the impact of the changes.

4. **Improvement (Act):** Making necessary adjustments to optimize results.

5.5 Balanced Scorecard (BSC):

The Balanced Scorecard (BSC) is a strategic planning tool designed to help organizations evaluate their activities and performance in alignment with their vision and strategy. It consists of a set of financial and non-financial metrics that provide senior managers with a clear, comprehensive view of institutional performance. The BSC links an organization's vision and strategic objectives by categorizing them into four key perspectives: financial, customer, internal operations, and learning and growth. Additionally, a social and environmental perspective can be included as a fifth dimension (Bilal, 2013, p. 77).

The successful implementation of the Balanced Scorecard requires the following (Saleh M., 2013, p. 256; Linda, 2021, p. 278):

- A thorough understanding of the organization's strategy, which serves as the foundation for the Balanced Scorecard project.
- Commitment and support from senior management to adopt and implement the Balanced Scorecard model.
- A communication approach that integrates top-down and bottom-up inputs to adapt to ongoing organizational changes.
- Accurate and rigorous adherence to the essential steps of designing and implementing the Balanced Scorecard model. This includes ensuring the availability of performance measurement elements across its core dimensions: finance, customers, internal processes, growth and learning, along with the optional social and environmental dimension.

Second: The Practical Aspect

Presentation of the Study:

Following the theoretical discussion, this practical section focuses on evaluating whether the economic institutions under study possess the necessary resources to implement strategic cost management systems. It also examines the main obstacles hindering their application.

1. Study Population and Sample:

The study population comprises 13 public and private economic institutions located in a specific region. Participants primarily included the financial directors (financial managers or accountants) from these institutions.

2. Study Tool:

The study employed a questionnaire consisting of 14 questions, divided into two main axes:

1. The first axis (8 questions) aimed to assess the extent to which the institutions under study possess the capabilities required to implement strategic cost management systems.

2. The second axis (6 questions) focused on identifying the obstacles that hinder the application of these systems.

To measure respondents' answers, the Likert scale was used. Respondents were asked to indicate their level of agreement or disagreement with specific statements, selecting one of four predefined options. These options are summarized in the following table:

3. Analysis and Interpretation of Study Axes

3.1 Measuring the Reliability of the Questionnaire:

The Cronbach's Alpha coefficient was used to measure the overall reliability of the questionnaire and the internal consistency of its statements. The Cronbach's Alpha values for all questionnaire statements and each axis are presented in the following table:

Table 02: Reliability Coefficients for the Study Axes

Axis	Number of Items	Cronbach's Alpha Coefficient
Axis 1: Feasibility of Applying Strategic Cost Management Methods	08	0.830
Axis 2: Challenges in Applying Strategic Cost Management Methods	06	0.899
(Axis 1 + Axis 2)	14	0.879

Source: Prepared by the researchers based on SPSS outputs.

Based on the results shown in the table above, the Cronbach's alpha coefficient values for the first and second axes were 0.830 and 0.899, respectively. The overall Cronbach's alpha coefficient for all statements was 0.879. These high stability rates indicate that the questionnaire items are internally consistent and reliable. This reliability ensures that the instrument is suitable for conducting the study, analyzing data, and drawing valid conclusions.

3.2 Trends in the Responses of the Study Sample

To assess the responses of the study sample, we calculated the arithmetic means and standard deviations for the questionnaire's items and

axes. This process relied on the scale shown in the table below. The range of each response category was determined by dividing the total range (3) by the four Likert scale responses. This calculation resulted in a range of 0.75 for each response category.

Table 03: Weighted Average Levels

Weighted Average	Level
From 1 to 1.75	Strongly Agree
From 1.75 to 2.50	Agree
From 2.50 to 3.25	Disagree
From 3.25 to 4	Strongly Disagree

Source: Prepared by the researchers based on data analysis.

The following table illustrates the responses of the sample participants as follows:

Table 04: Degree of Responses of Sample Participants for Both Dimensions

Survey Statements	Mean	Standard Deviation	Response Degree
01. The organization has an acceptable accounting information system.	2.00	0.8160	Agree
02. The organization organizes scientific seminars and training on modern systems usage.	2.23	0.8320	Agree
03. The management provides sufficient support to facilitate the implementation of modern systems.	1.85	0.8010	Agree
04. The organization estimates costs based on historical costs and market studies.	2.00	0.8160	Agree
05. The organization conducts market studies to meet customer needs.	1.77	0.5990	Agree
06. The organization prioritizes achieving	1.69	0.4800	Strongly

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quality.			Agree
07. Management relies on delegating authority to the team to enhance development and improvement.	2.08	0.7600	Agree
08. The organization has an open communication system, internally and externally, to gather suggestions and information.	2.23	0.5990	Agree
Overall Score for Dimension 1	1.980 8	0.489060	Agree
09. Management is fully aware of the methods for implementing these systems.	3.15	0.5550	Disagree
10. Implementing these systems is cost-effective.	3.77	0.8320	Strongly Disagree
11. The organization has qualified staff to implement these systems.	3.69	0.6300	Strongly Disagree
12. There is intense competition necessitating the application of these systems.	3.54	0.6600	Strongly Disagree
13. Clear and detailed information necessary for implementing these systems is available.	3.85	0.3760	Strongly Disagree
14. Senior management is convinced of the importance of applying modern cost methods.	3.46	0.8770	Strongly Disagree
Overall Score for Dimension 2	3.576 9	0.551160	Strongly Disagree

Overall Score for Both Dimensions	2.664	0.438750	Disagree
	8		

Source: Prepared by the researchers based on SPSS outputs.

The previous table presents the arithmetic means and standard deviations. The total arithmetic mean for the first axis, concerning "the availability of the possibilities of applying strategic cost management methods," was 1.9808, with a standard deviation of 0.48906. This indicates that the overall approval level of the sample members regarding the statements in the first axis was moderate. All responses to the axis statements were in the "approval" category, except for Statement 06, which reads, "The institution attaches importance to achieving quality." For this statement, the responses indicated "complete approval," with an arithmetic mean of 1.69. These results suggest that the sample members perceive the economic institutions under study as having the potential to implement these systems.

For the second axis, which addresses "the obstacles to its application," the total arithmetic mean was 3.5769, with a standard deviation of 0.55116. This shows that the responses of the sample members to the statements in this axis were predominantly in the "complete disagreement" category. The exception was Statement 09, which reads, "The existence of full knowledge in the administration about the methods of applying these systems." Responses to this statement indicated a "disagreement" level, with an arithmetic mean of 3.15. These findings reveal that the sample members agree there are significant obstacles preventing the application of these systems in the studied institutions.

The overall arithmetic mean across all statements was 2.6648, with a standard deviation of 0.43875. This suggests that most respondents expressed disagreement, indicating that although the institutions under

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study possess the potential to apply strategic cost management methods, several obstacles hinder their implementation.

4. Testing Hypotheses

4.1 Testing the Main Hypothesis

H₀: The economic institutions under study cannot apply the targeted cost system.

To evaluate this hypothesis in practice, it is divided into two sub-hypotheses as follows:

4.1.1 Testing the First Partial Hypothesis

H₀(1): There is no potential for the institutions under study to apply strategic cost management methods.

As the data for the first axis follow a normal distribution, the *t-test* will be used to evaluate this hypothesis.

Table 05: Results of the One-Sample T-Test for the First Sub-Hypothesis

Statement	Mean	Standard Deviation	Calculated T Value	Degrees of Freedom	P-Value (Sig)
First Dimension	1.9808	0.489060	-3.828	12	0.0020

Source: Prepared by the researchers based on SPSS outputs.

The calculated T-value is **-3.828**, with a significance level of **0.002**, which is less than the adopted significance threshold of **0.05**. Therefore, we reject the null hypothesis H₀(1) and accept the alternative hypothesis. This indicates that the studied institutions possess the capabilities for implementing strategic cost management methods.

4.1.2 Testing the Second Sub-Hypothesis

H₀(2)H₀(2)H₀(2): There are no obstacles preventing the application of strategic cost management methods in the studied institutions.

Since the data for the second dimension does not follow a normal distribution, the Wilcoxon Test, a non-parametric test, was used to evaluate this hypothesis.

Table 06: Results of the Wilcoxon Test for the Second Sub-Hypothesis

Statement	Wilcoxon Test Results
Test Statistic	-3.139b
Two-Tailed Significance (Sig.)	0.0020

Source: Prepared by the researchers based on SPSS outputs.

The Wilcoxon test statistic is **-3.139**, with a significance level of **0.002**, which is less than the adopted threshold of **0.05**. Consequently, we reject the null hypothesis H₀(2)H₀(2)H₀(2) and accept the alternative hypothesis, confirming that obstacles exist that hinder the application of strategic cost management methods in the studied institutions.

Since the Wilcoxon test yielded a level of significance (Sig = 0.002), which is less than the approved threshold of 0.05, the null hypothesis H₀(2) is rejected. Instead, the alternative hypothesis is accepted, indicating that obstacles exist to the application of strategic cost management methods in the institutions under study.

Accordingly, the main hypothesis is partially accepted. While the institutions under study possess the necessary capabilities to implement strategic cost management methods, there are significant obstacles hindering their application. In conclusion, despite having the potential to

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apply these methods, the institutions face barriers that impede successful implementation.

CONCLUSION

This study highlighted the evolution of cost systems in response to developments in institutional management systems. The transformation of the business environment has created conditions requiring the adoption of strategic cost management methods. Based on the applied study conducted on selected economic institutions in a happy state, and after analyzing the collected data and testing the hypotheses, the findings revealed the following:

The institutions under study have the necessary capabilities to apply strategic cost management methods. However, there are obstacles that prevent their effective application. Respondents identified key challenges, including the lack of clear and detailed information required for these methods, skepticism among senior management about their effectiveness, and the high costs associated with the implementation process.

Recommendations

In light of these findings, the following suggestions are proposed:

- Economic institutions should prioritize studying and understanding modern cost management systems to foster acceptance among all relevant parties and facilitate their application.
- Senior management in these institutions should address the challenges of adopting these systems by ensuring the availability of material, financial, and moral resources. Additionally, organizing training programs to familiarize staff with these systems and their techniques is crucial.

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