ABSTRACT. Technological progress and development and the automation of production processes have made the traditional approach to cost management incompatible with these developments and the administration's need for a complex mixture of quantitative information related to the objective measurement of costs, especially indirect ones, as well as non-quantitative information related to the customer, his needs and desires, all of which reflected the need to move to an approach based on customer relationship management. With a strategic dimension that takes into account the developments in the competitive environment, the current research aims to demonstrate the extent of the ability of cost technology to operate on the time-drive functions based cost as a strategic tool that is compatible with developments in the process of allocating indirect costs and the extent of its ability to provide financial and non-financial information on unutilized energy and jobs non-adding value with the aim of eliminating it by achieving a real reduction in product costs. The results of the statistical analysis indicated the highest mean (4.15), standard deviation (86%), and coefficient of variation (20.09) within the percentage weight of (73.33) that the agreement of the cost technique on the time-drive functions based cost and the strategic approach to cost management works to reallocate indirect costs based on the time vectors used to complete each function of the product, providing information to the management of the economic unit about unused energy and non-value-adding functions in a way that achieves the possibility of reducing production costs without affecting the quality of the product and the customer's desires.
Introduction

The progress in the global business environment, and its reliance largely on technology and automation, through which it aims to meet the needs and requirements of the customer in light of the diversity of competing products, all of this has imposed challenges and pressures on economic units to achieve survival and continuity in a highly competitive environment through their quest to develop administrative and cost-based systems and techniques on which they are based in obtaining information. As a result of the traditional costing systems and techniques adopted by local economic units, which have become unable to provide information that works to determine the costs properly and reduce product costs, the need arose to adopt an accounting technique that suits the developments of the business environment, including cost technology based on time-oriented functions (TD-FBC), which seeks to achieve many goals, including increasing productivity, doubling production, increasing profitability, and increasing the efficiency of resource management to achieve a balance between competition and the resources available to the unit, as cost technology based on time-oriented functions requires the development of appropriate strategies for human and material resources and the use of modern systems for design and manufacturing, which enable the economic unit to improve and develop the product in light of the needs and requirements of Customers. The techniques of the strategic approach to cost management aim to provide information that benefits the making of various decisions, especially information related to the allocation of indirect costs. From this point of view, the cost technology based on time-oriented functions seeks to provide detailed information on job performance. It is not limited to determining the cost at the product level only to achieve the possibility of measuring the cost of the job more objectively and fairly, as well as the measurement of untapped potential of output as a result of time-based as a primary driver in the allocation of indirect costs. The research methodology ensures the field path and the scientific method to explain the research problem and ways to address it in a way that ensures objective testing of research hypotheses and achieving its objectives. The problem posed by this research is centered and focused on a basic point, which is that most of the Iraqi economic units suffer from a continuous rise in costs, offset by a decrease in production, and this reflects the failure to achieve the targeted profits as well as the dependence of economic units on ineffective systems in the allocation of indirect industrial costs based on size.

1. Literature review

A. Costing Technology Based On Time-Oriented Functions

Contemporary administrative and accounting techniques aim to provide and find alternatives related to standards and provide information that enables the management of the economic unit to exercise all its operational and strategic functions in light of the best product that meets the needs of economic units in meeting the needs of the customer of products at reasonable prices and within the limits of quality and functions required. Although the administrative and accounting literature has provided a set of techniques that were generated in light of a specific need, most of which may be related to the allocation of indirect costs on the cost target, each of these techniques faced many criticisms in light of the rapid developments and changes in the business environment, which imposed an urgent need to find a technology that contributes and focuses significantly on the set of functions required by the customer to achieve differentiation of the economic unit.
B. Time-Oriented Function-Based Cost Concept (TD-FBC)

Researchers differ in developing a unified concept of cost based on time-oriented functions, as some see it as a system or management philosophy, method, or methodology of organization or technique. Table (1) shows the most important of those concepts presented.

Table Concept of cost-based time-oriented functionality

<table>
<thead>
<tr>
<th>#</th>
<th>Concept</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>It is a systematic or practical method of costing the optimal utilization of resources on a cost target based on the time required to perform the functions to estimate the energy time exploited for the functions produced through time equations.</td>
<td>Monroy, Nasiri, and Peláez (2014)</td>
</tr>
<tr>
<td>2</td>
<td>It is one of the strategic cost management techniques that focus on using time as a basic cost guide in allocating the cost of resources to the cost objectives represented by the functions of the product performed by its components or parts in a way that is reflected in obtaining more detailed and more accurate information and enabling cost control.</td>
<td>Al-Kawaz and Al-Mamouri (2020)</td>
</tr>
<tr>
<td>3</td>
<td>It's an alternative to traditional systems in complex time-driven environments to obtain a more accurate cost of products by indirectly allocating costs to the functions required to obtain a product or service.</td>
<td>Niñerola, Hernández-Lara, and Sánchez-Rebull (2021)</td>
</tr>
<tr>
<td>4</td>
<td>It is an innovative technique and practical methodology for calculating and allocating resource costs to products by monitoring the functions performed in the production process using time as a driver, allowing efficient and accurate cost estimates.</td>
<td>Simões Corrêa Galendi et al. (2022)</td>
</tr>
</tbody>
</table>

It is noted through Table (1) that some view cost technology based on time-oriented functions as a management philosophy. Some of them look at it as a structured method or methodology. Still, most concepts emphasize that it is a technique focused on indirect cost allocation. The goal is to reduce costs as a way to improve cost understanding to improve decisions. Time-oriented cost-based technology is an emerging alternative cost estimation and reduction approach that addresses all the problems and constraints of traditional systems related to indirect cost allocation through the strategic linkage between cost and functions required by the customer to achieve the objectives of measuring costs more objectively and the second is to achieve a competitive advantage for the economic unit.
1.1. The importance of cost based on time-oriented functions

Al-Kawaz and Al-Mamouri (2020) believe that the importance of adopting the application of cost technology based on time-oriented functions is to determine the cost at the functional level of the product, and this does not mean complete dominance. Still, rather it is a technique or approach to display the product's cost behavior at the product's level. While Alotaibi, Al-Kawaz, and Al-Qassab (2021) assert that (TD-FBC ) enables the economic unit to know the cost elements more easily through the use of time equations and manage their cost in a more fair, scientific, and practical way by reallocating product costs and calculating them in a way that enables the economic unit to compete in the market. Ioana, Korodi, and Silea (2022) believe that the importance of (TD-FBC ) lies in the conversion of cost vectors to time equations that express the time required to complete the functions of the product. This transformation is a time vector resulting from consuming time to produce product functions. It shows the path of using time equations to track and explain costs based on actual service, which helps the economic unit to develop a pricing policy (Ioana et al., 2022). MOHSIN, AL-BAYATI, and OLEIWI (2021) believe that the importance of (TD-FBC) lies in achieving economic unity price stability in the short term, despite the customer's bearing part of the unused energy cost as a result of using time as a cost engine, which facilitates the process of measuring resource energy in addition to the speed of implementation, where the steps are simple and easy to track the initial costs towards the product jobs, then calculate the ratios of the energy cost engine at the discretion of managers to accomplish specific functions (Practical Energy of Available Resources) (MOHSIN et al., 2021). Trigo, Belfo, and Estébanez (2016) believe that the technique (TD-FBC) can achieve a balance between competition and the resources available to the unit, considering that cost-based technology based on time-oriented functions requires the development of appropriate strategies for human and material resources and the use of modern systems for design and manufacturing, which enable the economic unit to improve and develop the product in light of the needs and requirements of customers (Trigo et al., 2016).

1.2. Cost-based costing technology objectives based on time-oriented functions

The techniques of the strategic approach to cost management aim to provide useful and sufficient information that is useful in making various decisions, especially information related to the allocation of indirect costs and from this point of view, many researchers and writers provide a set of goals sought by cost technology based on time-oriented functions, the most important of which are the following:

1. Providing detailed information on job performance and determining the cost at the product level to measure the cost of the job more objectively and fairly (Maglogiannis, 2012).

2. Objectivity and fairness of the measurement of energy exploited production and product functions result from time-based as a key driver in the allocation process.

3. Providing information to the management of the economic unit on the cost of products in a way that helps it achieve price stability in the short term and fair pricing (Hameedi, Al-Fatlawi, Ali, & Almagtome, 2021).

4. Provide information to the management of the economic unit on the number of resources consumed to help it estimate future resources and the amount of time available to complete the work (Al-Wattar, Almagtome, & Al-Shafeay, 2019).

5. Provide detailed and transparent information on the primary and secondary functions of the product to draw and apply the appropriate strategy (Cidav et al., 2020).
6. Enhance cost management efficiency by identifying costs that add value to the product and excluding those that do not add value while maintaining the quality of the product, as well as allocating indirect costs to the cost goal of the stages that the product goes through during its life cycle and based on the time units that the jobs have consumed (Khaghaany, Kbelah, & Almagtome, 2019).

7. TOFR information on product lifecycle costs and functional stages to optimize product value to suit customer requirements and needs (A. Almagtome, Khaghaany, & Önce, 2020).

1.3. Steps to apply time-oriented job-based costing technology (TD- FBC).

The biggest criticism that accompanied the application of traditional cost systems was their focus on the issue of allocating indirect costs to the product, and therefore, attempts to research in this aspect focused on the process of searching for a technique or system that addresses the issue of allocation of indirect costs, according to a logical method. With appropriate results, the cost technique is based on time-oriented functions. We find that the technique (TD- FBC) includes a set of steps:

A. First Step: Determine the desired product: In it, the product targeted by the economic unit is determined and according to the customer's requirements and needs, which can be considered a necessity or desire that calls for the creation of the product that is provided to the customer, and these requirements are translated into a set of functions that express each service provided by the product to a customer. Since the product answers the customer's needs through the functions it guarantees him, that is, the function is the answer to the question.

B. Step Two: Identifying, analyzing, and costing the components of the product. In this step, the components or parts of the product are analyzed. Their cost is calculated by dividing the product components obtained from the product design stage (functional analysis) into a group of main components and then disassembling them into secondary components as well as calculating the cost of these components by preparing a list of product components, which are sometimes processed in the form of groups and calculating the costs of the components and distributing them to different functions in proportion to The role each plays in each function (Pratistha, Zaslavsky, Cuce, & Dick, 2005), (Aquilano, Chase, & Davis, 1995). The information provided by this step helps in the process of making appropriate decisions in the strategic planning of activities in the context of determining the prices of finished products, starting from product design and development, then converting customer needs into functions, and then determining the target specifications in terms of component characteristics and scale required. This step also enables the addition of modifications to the product design and the elimination of unnecessary costs by using information associated with the product design and
functions that reflect the performance of the product components by examining new design features, identifying alternatives, and making improvements by changing the quality of the raw materials used to simplify the design process by using alternatives that have a characteristic used in the manufacture of more than one product instead of using unique or specialized alternatives produce a single product (A. H. Almagtome, Al-Yasiri, Ali, Kadhim, & Heider, 2020).

Step Four: Classify the functionality of the product. There are three types of functions that a product can perform:

1) Basic functions: These are the main functions that the product should perform.
2) Secondary functions: these are other functions performed by the product and represent a desire that can be abandoned.
3) Required secondary functions: These are other functions performed by the product and represent a desire required and necessary to achieve the basic functions in some cases.

Classifying the product functions into primary and secondary functions would give room for a reconsideration of the performance of the function to generate alternatives and improve the product functions that add value to the product from the customer's point of view (Ali, Almagtome, & Hameedi, 2019). In light of this step, Al-Kawaz (2016: 69) asserts that the FAST Function Analysis System (FAST Technique Analysis System) is a creative catalyst for exploring creative ways of performing the function of products. It also helps in linking different functions to each other. The product design team considers the components that perform the same functions in other products. Following the use of modular components, which often leads to increased quality and cost reduction, as well as this technology will allow comparing the cost of product functions with what customers are willing to pay for each function. According to Park and Simpson (2008), After identifying and classifying the functions, the current cost related to all costs of the product functions is calculated, provided that the time-directed cost is applied in a way that contributes to determining the current cost more objectively, in that it works to link the cost of different resources to time as a basic cost guide in each function of the product, and in a way that contributes to affecting the cost management process successfully.

The functional cost represents the cost of each function performed by the product, if the product has one function, the functional cost is the cost of the product itself. If there is more than one function, the cost can be divided by the functions according to their importance. The functional cost ratio is calculated as follows:

\[
\text{Functional cost ratio} = \left( \frac{\text{cost of the job}}{\text{total cost of the product}} \right) \times 100\%
\]

Thus, the value index can be calculated as follows:

\[
\text{Value Index} = \frac{\text{Job Entitlement Ratio}}{\text{Functional Cost Ratio}}
\]

2. The strategic approach to cost management

An economical unit's strategic decisions should match its capabilities and market opportunities. In other words, a strategy should describe a unit's integrated set of choices to create value for customers while differentiating itself from its competitors.

2.1. First: The concept of strategic cost management
The researchers differed in formulating a unified concept of cost management according to its strategic perspective, some define it as a philosophy, attitude, technique, or entrance, and Table (2) shows the most important of these concepts.

Table concept of strategic cost management

<table>
<thead>
<tr>
<th>#</th>
<th>Concept</th>
<th>source</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Strategic cost management is the philosophy of cost and revenue optimization; cost management is not only limited but also revenue management. Thus it seeks to improve productivity, maximize profits and improve customer satisfaction. The economic unit helps to make the right decisions to create more value for customers at a lower cost.</td>
<td>(65: ElKelety, 2006)</td>
</tr>
<tr>
<td>2</td>
<td>Strategic cost management as a proactive attitude is based on the principle that the product costs are the result of management decisions within the economic unit, so management has to decide to enhance the competitive position in the market by improving the value of the product and reducing costs, utilizing a set of techniques to support the decision.</td>
<td>(Khalid and Hamdan, 2016: 91)</td>
</tr>
<tr>
<td>3</td>
<td>According to its strategic perspective, cost management is a set of modern technologies that help economic units meet the challenges witnessed by the contemporary business environment by managing the cost by reducing it while maintaining the quality of the product and thus achieving a competitive advantage.</td>
<td>(Tribulation, 2020: 21)</td>
</tr>
</tbody>
</table>

It is noted from the above concepts that strategic cost management focuses on a set of techniques and tools used to achieve a strategic position, cost analysis for planning and control of cost and revenue, and seeking to achieve cost reduction. As a result, the economic unit seeks to achieve customer satisfaction and competitive advantage. According to the strategic perspective, the researchers believe that cost management is a set of administrative and accounting techniques that affect the reduction of costs while improving the strategic position of the unit.

2.2. Second: Types of cost management according to its strategic perspective

Horngren, Bhimani, Datar, and Foster (2002) argue that strategic decisions should be determined under the capabilities of the particular economic unit and the opportunities available in the market to achieve its objectives. In other words, it describes the strategy and opportunities that the economic unit should search for and follow up, which is one of the strategies below:

1. Cost management strategy is to provide a quality product at low prices by managing its costs wisely.
2. Product differentiation strategy is the ability to develop and offer distinctive or unique products or services that appeal to customers and are often priced higher than lesser-known products or services to their competitors.
The focus strategy is not focused on a production line or a specific product or focuses on the customer or a specific market, i.e., choosing a specific sector and not dealing with the market as a whole and dividing the market into several parts or sectors and then focusing on the best part that suits the capabilities of the unit to achieve profitability.

The advantages achieved by the above strategies are:

- Excellence in quality and cost together and in providing a product with a better-quality level that satisfies the desires and needs of customers.
- Discrimination based on quality and excellence in product design.

Choosing between these strategies is an important part of strategy formulation by providing information about sources of competitive advantage, cost, productivity, or pricing decisions that an economic unit can impose (Romney, Steinbart, Mula, McNamara, & Tonkin, 2012).

### 2.3. Third: Factors of the emergence of contemporary technologies for strategic cost management

Several factors contributed to the emergence of contemporary cost management techniques, the most important of which are:

1) The strength of competition between economic units. The interest in competitive advantage is the prevailing characteristic in the business environment, which makes it necessary for the economic unit to distinguish itself from others and gain a new share in the market. Any unit can achieve competitive advantage in several ways, but the most important of these methods is to produce the product at the lowest costs (competitive costs and sell it at a low price). The emergence of competitive advantage prompted these units to adopt contemporary ideas and technologies. To continue in the competitive market and to achieve a competitive advantage, the economic unit requires the development of appropriate strategies in the light of its human and material resources and capabilities that meet the needs and requirements of customers (Kadhim & Al-Ghezi, 2021).

2) The use of smart learning techniques in design and manufacturing. The manufacturing environment is undergoing revolutionary changes in many industries with the advent of advanced production technologies as many economic units adopt new manufacturing and information technologies to remain competitive in the face of increasing global competition. These include timely production systems to reduce or eliminate unnecessary costs in the manufacturing cycle to reduce cost, improve quality, performance, and delivery, add flexibility, and increase innovation (Sulieman, 2021).

3) Customer orientation. Customer satisfaction has led to the building of strong brands, which in turn have helped in the acquisition of new and potential customers as it leads to increased customer satisfaction and the willingness of the customer to pay for goods and services at a higher price and thus increase the market share of the economic unit (Elaho & Ejechi, 2019).

4) Traditional cost management and its inadequacy to the requirements of the business environment. Traditional cost management methods cannot provide the necessary information to the economic units on which they rely for planning and strategic decisions. In this regard, the traditional approach relies on short-term planning processes and historical data to compare...
actual performance with the planner. Moreover, it focuses on internal processes without external ones, despite their importance in the business environment (Jassim & Challoob, 2021).

2.3. Strategic Cost Management Philosophy

It provides the same or better value to customers at a lower cost than other competitors; its goal is to increase customer value by reducing costs. For example, reducing the cost of making a product by improving the production process would allow the economic unit to reduce the selling price of the product, thus reducing the amount customers pay. Providing the customer with something competitors do not offer creates a competitive advantage. Different strategies require different cost information, which means that the cost may vary according to the strategy adopted by the economic unit (Otley, 2016). The choice of a particular strategy also depends on the nature of the production process, the technology used in production, the ratio between direct and indirect costs in the total costs of the economic unit, as well as other factors (Müllerová & Paseková, 2014). Strategic cost management is the cost analysis process to develop an organizational strategy to achieve a competitive advantage over other competitors and ensure its implementation. It should also include preliminary information for evaluating strategic alternatives on the expected level of costs by unit activity types and product types (Nevmatulina, 2018). On managers, they should consider not only the costs or events that occur within an economic unit but also the costs from a broader perspective in addition to the costs of the economic unit, which include all costs of product design and development (Sulanjaku & Shingjergji, 2015).

3. Compatibility of cost estimation technique based on time-oriented functions and the strategic approach to cost management in reducing costs Results

The developments and changes that have occurred in the contemporary business environment have led to the loss of the old systems of cost accounting and management of their importance, which forced economic units to search for modern techniques for calculating the cost, most notably in this regard the cost-based technique based on time-oriented functions, which is characterized by being market-oriented and the desires of the customer through the production of a product that meets the desires and requirements of the customer in addition to its low cost and high quality while achieving the competitive advantage of the product in the market (Al-Kawaz & Al-Mamouri, 2020). In this regard, cost management through the application of cost-based technology based on time-directed functions requires the study of all cost elements that go into the production of the product. The stages it goes through during the life cycle of jobs, which start from the research and development stage, the design stage, the production stage, and the stage of providing after-sales services provided to the customer to research and develop methods that help in managing product costs by reducing them without affecting their quality, identifying functions that add value at each stage and eliminating functions that do not add value to reduce the cost of the product at each stage of the job life cycle (Al-Hadrawi & Al-zurfi, 2021). The methodology on which cost depends based on time-oriented functions is a methodology that is mainly related to the desires and preferences of customers by offering product functions according to what the customer sees and is therefore considered a basis for enhancing competitive advantage. It also helps through the information it provides about the performance of product functions by identifying and analyzing the costs associated with each part or component of the product according to the functions and in line
with the customer's wishes and requests (Alsafar, 2021). The time-directed function costing technique focuses on tracking and collecting the total costs associated with producing a product and allocating and managing costs at each stage of the life of product functions. Each stage has its costs, which require work to reduce time and energy and then reduce the cost of the product as a whole, i.e., not limited to production functions but extends to sources and cost drivers wherever they exist. This view of the technique differs from the traditional perspective of cost management. He focuses on the production process and associated costs, considering pre and post-production costs. The researchers believe that cost based on time-oriented functions works to allocate indirect costs on product functions that add value from the customer's point of view and exclude functions that do not add value after product function analysis, ensuring short-term price stability and fair pricing by charging the product's jobs with the energy cost used only to reduce the cost of product jobs. When an economic unit uses the time required to produce each job mainly to allocate indirect costs to the next reduces the cost of each job.

4. Results

4.1. Analysis of the opinions and responsibility of the research sample

The research sample was represented by the technical, administrative, and accounting cadres of the men's clothing factory dealers in Najaf. To be able to prove the validity of the hypotheses or not, the five-point method (Likert) was used with the need to reach the weighted arithmetic means, standard deviation, coefficients of variation, and relative weights to know the contribution of each variable and the hypothetical mean of (3) was relied on as a criterion for to measure and evaluate the degree of The response of the members of the research sample, which is shown in Table (3).

<table>
<thead>
<tr>
<th>#</th>
<th>Variables</th>
<th>Target Audience</th>
<th>No</th>
<th>Job Title</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Academic achievement</td>
<td>diploma</td>
<td>14</td>
<td>accountant</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Bachelor</td>
<td>15</td>
<td>Administrative</td>
<td>11</td>
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<tr>
<td></td>
<td></td>
<td>Master</td>
<td>5</td>
<td>Engineer</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Doctor</td>
<td>1</td>
<td>Other</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>35</td>
<td>Total</td>
<td>35</td>
</tr>
<tr>
<td>2</td>
<td>Years of Service</td>
<td>5 Fa DOne</td>
<td>0</td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td>More than 5-10</td>
<td>15</td>
<td></td>
<td></td>
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<td>10</td>
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<td></td>
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<td></td>
<td></td>
<td>More than 15</td>
<td>10</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>35</td>
<td></td>
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</tbody>
</table>

4.1.1. Testing the first hypothesis

This hypothesis states (there is a significant relationship between the cost technique based on time-oriented jobs and the possibility of reducing productive costs), either testing the
validity of this hypothesis is shown in Table (4), whose results indicated that the percentage weight of the intensity of the response of the sample members has reached (82.26%) with weighted arithmetic mean of (4) and a standard deviation of (0.92) and a coefficient of variation of (22.8%). The highest paragraph that contributed to the enrichment of this variable is the second paragraph, as the percentage weight of it was (85.71%) with weighted arithmetic mean of (4) and a standard deviation of (0.84) against a coefficient of variation (21.00%). Although, despite that, we find that all percentage weights have exceeded (60 %), in addition to the fact that the arithmetic mean has exceeded the hypothetical mean of (3) and in terms of (0.05) and for all variables of the first hypothesis, either test (t) for the sample of variables of the first hypothesis at the level of significant (0.05) and the degree of freedom (55) we find that the general rate of these calculated variables with a value of (6.98 ) which is greater than the tabular value of (t) of (1.671), which makes the first hypothesis acceptable.

4.1.2. Test the second hypothesis

This hypothesis states (there is a significant relationship between strategic cost management and the possibility of providing objective information for the allocation of costs on the functions of the product and the possibility of reducing them in light of the development of competition), either testing the validity of this hypothesis is illustrated by Table (6), whose results indicated that the percentage weight of the intensity of the response of the sample members has reached (75.71%) with a weighted arithmetic mean of (4.04) and a standard deviation of (0.95 ) and a coefficient of variation of (23.68%), as the highest paragraphs that contributed to the enrichment of this variable is the first paragraph, as its percentage weight was (80%) with a weighted arithmetic mean of (4) and a standard deviation of (0.84) against a coefficient of difference (21%), while the lowest percentage was in this variable. It is for the fourth paragraph, as its percentage weight was (68.57%) with a weighted arithmetic mean of (3.94) and a standard deviation of (1.13) against a coefficient of variation (28.81%), and despite that, we find that all percentage weights have exceeded (68%), as well as that the arithmetic mean has exceeded the hypothetical mean of (3) In terms of significance (0.05) and for all variables of the second hypothesis, either test (t) for the sample of variables of the second hypothesis at the level of significance (0.05) and the degree of freedom (55) we find that the general average of these calculated variables with a value of (6.4) which is greater than the value of (t) tabular which amounts to (1.671) which makes the second hypothesis acceptable.

4.1.3. Test the third hypothesis

This hypothesis states (there is a significant relationship between technical cost based on time-oriented functions and strategic management of the cost to reduce product costs), either testing the validity of this hypothesis is shown in Table (7), whose results indicated that the percentage weight of the intensity of the response of the sample members has reached (73.33%) with a weighted arithmetic mean of (4.15) and a standard deviation of (0.86) and a coefficient of variation of (20.9%), as the highest paragraphs that contributed to the enrichment of this variable is the second paragraph, as its percentage weight was (77.14%) with a weighted arithmetic mean of (4.37) and a standard deviation of (0.84) against a coefficient of difference (19.29%), while the lowest percentage was in this variable is for the third paragraph as its percentage weight was (60%) with a weighted arithmetic mean of (3.89) with a standard deviation of (1.02) against the coefficient of variation (20.9%), and despite that, we find that
all percentage weights have exceeded (6.0%), as well as that the arithmetic mean has exceeded the hypothetical mean of (3) and in terms of (0.05) and for all variables of the third hypothesis, either test (t) for the sample of variables of the third hypothesis and at the level of significant (0.05) and with a degree of freedom (55), we find that the general average of these calculated variables has a value of (7.57), which is greater than the tabular value of (t), which is (1.671), through which the possibility of accepting the third hypothesis.

Conclusion

The application of cost technology based on time-oriented functions has helped to identify unused energy and thus reduce costs. The application of cost technology based on directed functions has helped to identify functions that do not add value and eliminate their costs, thereby reducing costs and improving product quality. Cost allocation on a per-function basis helps to provide objective cost data and appropriate information to rationalize pricing decisions. The application of cost technology based on directed functions and after identifying and classifying jobs according to customer desires helps to determine the cost more objectively. To face competitive conditions, the economic unit should apply time-oriented function-based costing technology as a tool that addresses problems and provides better solutions to traditional costing systems in classifying jobs into primary functions and secondary functions and focusing on the main functions that the product should perform. The economic unit should use smart learning techniques in designing product functions where manufacturing and information relevance increase the competitiveness that distinguishes cost technology based on time-oriented functions as market-oriented and customer desires by producing a product that meets the customer's desires and requirements in addition to its low cost. The need to develop software to assist economic units in applying contemporary strategic cost management methods and collecting information on product functions that do not add value from the customer's point of view and working to exclude them to reduce costs and improve product quality. The application of cost-oriented technology based on time-oriented functions and strategic cost management helps to provide information that contributes to reducing costs, eliminating jobs that do not add value, and optimizing the use of resources and production capacity.

References

THE ROLE OF TIME-ORIENTED FUNCTIONS BASED COST SYSTEM IN REDUCING COSTS UNDER THE STRATEGIC COST MANAGEMENT APPROACH


