

RESEARCH TITLE

Strategic Cost Tools and their Role in Supporting the Competitive Advantage of Sudanese Exports in light of Globalization

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Abstract

The main Aim of this study is to clarify the role of strategic cost tools in supporting competitive advantage of Sudanese exports in light of globalization; the study tested one hypothesis is that: Does the application of strategic cost tools support the competitive advantage of Sudanese exports in light of globalization, researchers distributed (70) questionnaires, (65) of them were collected as 92.8%, Statistical Package of Social Sciences (SPSS) used to analyze data. Some of the study findings are: Using target cost approach enables the continuous improvement of exported products and this supports the competitiveness of exports globally. Applying of ABC enables the appropriate price of products to be determined so that they can continue to compete globally. Producing of exported products according to specifications can reduce costs and increase the quality of the exported products.

Key Words: *Target Cost, Activity Based Costing, Total Quality Management, Attribute Based Costing (ABC11), Globalization, Competitive Advantage.*

1. INTRODUCTION

The entry of enterprises operating in the field of exports and global competition requires them to have many advantages, the most important of which are appropriate prices, quality and the availability of qualities desired by customers or consumers and this requires accuracy in calculating costs and planning scientifically, and markets are becoming the ones that impose prices on Producers of goods and services, thus leaving them only the option to pursue and continue to reduce the cost in a manner that accepts the competitive prices prevailing in the market taking into account the maintenance of acceptable quality and achieve the target profit margin, this can only be achieved through Cost-effectiveness

2. Research question:

How does the applying of strategic cost tools support the competitive advantage of Sudanese exports in the context of globalization?

3. Research importance:

The importance of this study lies in the responsibility of the exporting enterprises to overcome the competition they face in the light of globalization and increase their competitiveness as the main source of increasing opportunities of improvement and development. It is necessary to use strategic cost tools to support competitiveness in the context of globalization. A scientific theory helps to benefit from these tools to achieve this goal is a scientific contribution to benefit researchers in this field.

4. Research objectives:

1.4 The aim of this research is to examine the role of cost tools in enhancing the competitiveness of Sudanese exports in the light of globalization in order to show the following:

2.4 Importance of applying strategic cost tools to enhance the competitiveness of Sudanese exports.

3.4 The extent to which strategic cost tools are applied in Sudanese exporting enterprises.

4.4 The possibility of applying strategic cost tools to achieve competitive advantage in light of globalization.

5. Research Hypotheses:

This Research attempts to test the following main hypothesis:

Using strategic cost tools leads to support competitive advantage of Sudanese exports in the context of globalization, the following sub- hypothesis are derived:

1.5 Using Target Cost (TC) approach leads to support the competitive advantage of Sudanese exports in the context of globalization.

2.5 Using activity- based costing (ABC) approach supports the competitive advantage of Sudanese exports in the context of globalization.

3.5 Using Total Quality cost (TQC) leads to support the competitive advantage of Sudanese exports in the context of globalization.

4.5 Using Attribute Based cost (ABCII) supports the competitive advantage of Sudanese exports in the context of globalization.

6. Methodology of the study:

Deductive approach used to determine the study problem and formulation of the hypotheses, historical approach to present the previous studies and the study literature, inductive approach to test the study hypothesis, and the analytical descriptive method in the random sample method to identify the role of strategic cost tools and their participation in supporting the competitive advantage of Sudanese exports in the context of globalization. The questionnaire was used as a tool in this research

7. The limitations of the study:

Objective limits: This study used only four methods of strategic costing: Target Cost (TC), Activity Based Costing (ABC) approach, Total Quality Cost (TQC) method, and Attribute Based Costing (ABC11) Approach.

8. Previous Studies:

There is a scarcity of literature on this topic in the Sudanese business environment, so we will refer to the following study as a previous study, and we will refer to some previous studies in the body of this study.

1.8 Study of Abdelraheem, and Hussaien, (2021)

The main aim of this study is to clarify the impact of strategic managerial accounting techniques on the competitive advantage of Sudanese exports in light of globalization. The study tested one hypothesis is that: There is a significant relationship between applied strategic managerial accounting techniques and supporting the competitive advantage of Sudanese exports in light of globalization. Researchers distributed 70 questionnaires, 65 of them were collected as 92.8%. Statistical Package of Social Sciences (SPSS) was used to analyze data. Some of the study findings are: Using target cost enables the continuous improvement of exported products, and this supports the competitiveness of exports globally. Applying ABC enables the appropriate price of products to be determined so that they can continue to compete globally. Producing exported products according to specifications, can reduce costs and increase the quality of the exported products.

9. Theoretical Framework:

1.9 Target Cost (TC):

There are several definitions of target cost, some of which are: "Target cost is a management tool used to reduce cost during product life cycle phases (Horngren, et al, 2005:224)

This means that target cost is a specific cost determined in advance that the entity wishes to bear and can do so.

It is also defined as "the cost to be incurred for the development, production and delivery of goods or services and it equalize the targeted price, specifically the profit to be achieved (Horngren et al., 2005, 1043).

Also, target cost approach defined as "A cost planning and management tool aimed at reducing total product costs in the context of comprehensive profitability planning and sales prices under the product level within a comprehensive profitability planning and sales price that meets the customer's needs and requirements through suitable and efficient use of human resources it is widely applied to products that are characterized by relatively short life cycle (Khaial, 2004, 307).

This definition shows that the target cost is a tool of the integrated plan that assists the entity in determining profitability and selling prices based on the requirements and needs of the expected customers.

It is also defined as an "organized process to identify and realize the total costs proposed for the product with functional specifications that must be achieved to achieve the target profitability through the expected selling price of the product in the future." This indicates that the target cost is a proposed cost rather than an actual the enterprise works to meet the specifications of the product.

From above, the target cost can be defined as the cost that is determined and planned in advance for the product or service according to the specifications desired by the customer for appropriate quality at the right time and at the right price. A consistent team of cost accountants, technicians and engineers can participate and the enterprise can burden.

2.9 Objectives and Benefits of Implementing the Target Cost Approach:

Due to the fierce competition and the tremendous development in the technology of production and information systems that have prevailed in the world, studies and researches facing these challenges have increased. In this context, the cost method aimed at creating a kind of compatibility with these challenges has emerged, as reported by some researchers (Mansour, 2008), (Zagreb, 2011) (Mehdi, 2009), which aims to achieve the following objectives and benefits:

1. Reduce costs of production or services, which is the main objective of applying target cost, taking into consideration the maintenance of quality and compliance with all conditions such as the appropriate price and customer satisfaction, and others.
2. Pursuing targeted profit by motivating employee's at all administrative levels, and training them to implement the targeted cost approach.
3. Pursuing a continuous reduction in the cost of production or services by following the Company's strategic planning policies and increasing the effectiveness of product and service design and development.
- 4 - Attract customers and improve the competitive position, through continuous development of products or services and raising the spirit belonging to the organization's staff members.
- 5 - Focus on the external environment of the organization, by focusing on the specifications of the product or service or the wishes of customers or competitors, which helps to access the competitive cost from the external market and compare the cost of the product or service provided by the organization.
6. Achieving the strategic objectives of senior management, maintaining the competitive position in the long term and achieving acceptable profits, in light of continuous change in both customer tastes and prevailing technological and economic conditions.
- 7 - Providing needs of customers and satisfy their desires through providing new products or services with appropriate quality and price, which ensures the continuation in the market.
8. Determining costs at the component level increases the ability of suppliers to innovate, leading to the conversion of competitors' pressure to suppliers, which benefits both suppliers and the company.
9. Target cost approach helps to achieve cost savings through management of the company's value chain and its relationship with customers and suppliers so that the products or services can be produced with the best combination of procedures and activities.
10. Implementing target cost approach establishes the idea of teamwork within the company, because it can be applied only through the concerted efforts of a group of individuals from different levels of management and divisions within the company focus.

Authors agree with the writer who sees that target cost is one of the cost important tools which seeks extent of reducing costs through the levels of product design and quality assurance in the light of full competition to generate profitability in light of competitive price.

Using this tool will increase the enterprise competitive advantage and helps it to achieve the goals of staying, growth and continuousness, support consumers and increase their confidence in dealing with the enterprise. Target cost is calculated at the target selling price, which expresses the estimated price of the product, that producer willing to pay for the product. The product design team is then asked to pay for the product within target costs (Garrison, 2002, p. 1015)

3.9 Activity Based Costing (ABC):

Activity Based Costing Approach is anew cost approach has emerged to address the shortcomings of the traditional cost systems and adds strategic dimension of cost accounting to help management in taking strategic decisions.

One researcher believes that Activity Based Costing Approach is a cost system that helps managers makes important strategic decisions (Askarany, 2010, p. 238)

Researcher can define Activity Based Costing Approach as the system that collects the indirect costs in cost centers to be distributed to the final product by appropriate cost driver in order to reach the real cost of the product. Activity Based Costing Approach reduces the cost of products that help the enterprises to achieve Competitive advantages by satisfying the wishes and demands of customers to provide products of high quality at reasonable prices. ABC approach is both an administrative and an accounting system, providing two types of financial information (activities and products costs) and non-financial (Especially those activities). (Turney, P, And Alan, S.J., 1993).

Many writers (Clarke and Odea, 1993, p.86), (July Mabberlelly, 1998, p.120), (Horngren et al., 2000, p.72). Agree that there are many benefits of adopting (ABC) approach which are:

1- Eliminating unnecessary activities or activities that have no added value and redistributing resources to the most beneficial activities (Horngren C., 2000). This in turn will contribute to improve the performance of the activities of the industrial companies on one hand and reducing the costs on the other, which will necessarily affect the cost of the product.

2- Contributes to TQM as it affects the continuous improvement and focus on consumer (King, A., p.27), who awaits outstanding service of product in addition to the quality of the product and this will only give him the opportunity to stay , continue and compete.

3- Providing a range of non-financial performance measures by measuring cost drivers, including cost, time, quality and quantity, which will focus on productivity-specific activities and exclude those that do not add value (Johnson, H, 1988, p.42).

4 -(ABC) approach effect pricing decisions because of calculating costs accurately and will have a positive impact on various decisions, including pricing decisions (Steimer, T.,1990, p.182).

4- Assist management in strategic planning and resources management, which help them to meet the challenges of the future and fierce competition in the open world markets

Researchers conclude that application of Activity Based Costing Approach leads to more accurate cost of products resulting in the rationalizing of administrative decisions, which leads to decisions that enable competition globally and maintain competitive position.

4.9 Quality Concept and Total Quality Management

Many definitions of quality concept were defined such as: by Quran as: the suitability of the product for use), and as defined by Crosby (matching the product to the specifications set) Cohen & Brand described it (as meeting the beneficiary's requirements and even exceeding them (Al-Fadl, Noor and Al-Rawi, 2007, p. 17). Malcolm also defined quality as the sum total of advantages and characteristics that affect the ability of the product or service to meet certain needs from the customer's point of view (Malcolm, 1990).

It can be said that quality is to satisfy consumer and achieve his desire and expectations in lowest costs by an enterprise.

Quality includes two main aspects: Quality of Design and Conformance Quality, quality of design is measured by the extent to which the product or service specifications meet the needs and desires of the consumer. Quality of Conformity means manufacturing product according to the design specifications, engineering and industrial specifications (Horngren, Foster and Datar, 1996, p. 1222).

The concept of TQM is defined as the creation and development of a base of values and beliefs that makes every employee know that quality in customer service is the goal the foundation of the enterprise and the way of teamwork is the best method for the events of change required in the enterprise (Al-Qahtani, 1993). It is clear that there are three main aspects of TQM which are: customer, teamwork, and improvement.

5.9 Quality costs:

Quality costs are costs incurred to prevent the occurrence of low quality, or those costs that occur as a result of the occurrence of low quality. Quality costs can be divided into: (Horngren, Foster, and Datar, 1996, p. 1213) (Heitger, Ogan&Matulich, 2006, p. 264-265):

1. Prevention costs: Costs incurred to prevent the production of non-conforming products such as cost of quality engineering, inspection of incoming materials, maintenance and repair of machinery, industrial process engineering, design engineering, and cost of training to reach the desired quality level.
2. Appraisal Cost: Costs incurred to detect those individual units of a non-conforming product such as: costs of checking materials received, product testing during manufacturing process, and final product inspection.
- 3- Internal failure costs: Costs incurred when a non-conforming product is discovered before it is shipped to the customer, such as: the cost of reprocessing for non-conforming products before shipment to the customer, the cost of re-examination, and the margin of lost contribution due to the quality of low production.
4. External failure costs: These costs occur when the product is not in conformity with the "after" specification is discovered, such as the cost of returns, repairs and permits granted by the enterprise to customers to encourage them to accept such products, and the margin of contribution lost from the low sales and market share and the price. It is worth mentioning that the cost of prevention and evaluation increases as quality increases while internal and external failure costs decrease as quality increases.

6.9 Importance of Quality Costs accounting:

The intense competition between enterprises in the era of globalization requires administrations to seek new ways and means to manage their facilities with high efficiency. To achieve this, new information should be provided to the department, which may be different from previously requested information. One of the factors that have led to the importance of changing quality of information required (Dahir, 2002, pp. 11-15):

1. Change in customer tastes for the better.
2. The opening of global markets to each other.
3. The change in technology, where the world became the result of globalization as a small village, which led to easy marketing of products and increase competition.
4. Rapid changes in global markets.
5. Increased pressure by owners of enterprises to managers to obtain rewarding returns.
6. Focus on quality and types.
7. Focus on activities.

As a result of previous factors, there was a need for accounting information systems to be provided for information they had not previously provided, and the need for such systems to fit the needs and evolving processes of the enterprise to assist management in making appropriate decisions for success, survival and increased competitiveness. These factors have also led the enterprise to concentrate on quality in response to the evolving and changing tastes of customers. Therefore, the provision of accounting information systems for quality-related information reports is urgent. Cost of quality has become a substantial proportion of production costs, as estimated by many experts. Information on quality costs can be a useful management tool. Good use of these information can improve continuity of management in control and lead to better knowledge of cost applications (Carr & Tyson, 1992), the cost of quality report shows the high costs of internal and external failure, if any, which brings attention of the enterprise to reduce these costs. Reports also can be used to examine the overlaps between the four cost categories of quality mentioned above, and quality cost study provides a deeper insight into management, especially when these cost trends are compared with time in successful quality programs we find that the cost of quality should decrease over time.

We conclude that quality costs provide critical information to decision makers. The strategic role of quality cost highlights that it provides sufficient information and data to enhance the competitiveness of organizations as the most effective tools in achieving cost strategies.

7.9 Attribute Based Costing Method (ABCII):

Attribute Based Costing (ABCII) method is used to track, collect and analyze the costs of activities and processes according to the characteristics and specifications of the product. It is one of the innovative methods in cost management, through which strategic cost management can be achieved. It aims to provide a new and appropriate quality of information in support of administrative decisions. To improve efficiency of performance and optimize the use of resources to maximize the value of the company, including the value of customers, and contribute to the achievement of a competitive advantage by satisfying the desires of customers to obtain a product with specifications that reflect a certain value from the destination view (Abdurrahman, 2003, p. 107).

8.9 Application of Attribute Based Costing:

Application of Attribute Based Costing (ABCII) based on basic steps (Mahmoud, 2007, 149 & Ibrahim, 2009):

1. Defining a set of basic specifications of the product that is consistent with the needs and desires of customers and consumers.
- 2 - Determine the levels of achievement for each product specifications.
3. Determine cost and return at each level of achievement.

9.9 The strategic importance Attribute Based Costing (ABCII):

The strategic importance of Attribute Based Costing (ABCII) is based on the following specifications (Ali, 2010, p. 63):

1. It helps in studying and planning of costs from strategic perspective. The cost criteria for each independent specification are determined by several considerations affecting the cost structure such as the link between implementation costs of the specifications, the target quality levels, the expected benefits for each specification, thereby achieving credibility and objectivity for forecasted costs.
- 2- This method is in line with the modern method of marketing, which is market orientation where the main factor for the success of the enterprise which means its ability to identify the needs and desires of consumers and work to satisfy them effectively and efficiently than their competitors.
- 3 - This method is one of the basic pillars for developing cost information system and improve the quality of its outputs, which will be inputs for different decision making , in other hand it will be main pillar of data for the enterprise to be developed and modernized with changes and levels of specifications according to change in technology or according to changes in consumer needs or changes in company policies, this leads to saving costs ,effort, and time when studying changes related to product and its specifications and its effect on cost.
- 4 - Provides inputs for analyzing specifications in the field of rationalization of various administrative decisions, making it a tool that contributes to support the competitiveness of business enterprises by reducing cost in stages of the life cycle for the product and meet customer's requirements in terms of quality specifications.
- 5- Helps to reduce cost of the product by taking advantage of the unexploited energies and determining the optimal combination of the levels of achieving each specification of the product specification, which achieves the greatest benefit for the enterprise while meeting the needs and desires of customers at the same time.
6. Cost management according to this method begins in the early stages of the product life cycle such as planning and design phase as the most cost-effective stages where it can greatly affect cost by achieving significant savings in the cost of the next stages of the product life cycle.
- 7 - Determining cost of the product unit accurately as well as determining the minimum and maximum cost.
8. Studying possibility of reducing costs without affecting the organization's sales.

9. Provide, discover and provide opportunities that will improve products and increase consumer benefit.

10. Conduct an analysis of both short-term product profitability and the organization's long-term strategies, thereby achieving continuous competitive advantages for the Organization.

10.9 Globalization:

Globalization is a "cross-border movement, a flow of communication, culture, capital, investment, production, technology, goods, services, labor, management and competition" (Mustafa, 2003, p. 13).

It's also defined as "The integration of economies for different countries into a single global economy and the implications of globalization include the convergence of technology used in production and distribution in different countries and the dominance of large multinational corporations because of their operational efficiency, low cost and immediate production" (Hilaly, 2003, Pp. 44-45).

Researcher see that globalization as an opportunity for companies to succeed and grow by taking advantage and ease transferring for their goods and services, creating global competition for their products and supporting their competitive advantage through adoption of strategic cost tools that contribute to meet the characteristics, specifications and quality of the products desired by customers with low prices and rendering services.

11.9 Causes of globalization:

There are several factors that have led to creation and expansion of globalization phenomenon which are (Essayed., 2004, pp. 3-4):

1 - Emergence and evolution of information technology and its role in prominent development of performance, especially international trade and remittances through banks.

2. Regional blocs.

3. General Agreement on Tariff and Trade (GATT)

These agreements have led to gradual reduction of tariffs and import quotas to contribute to the globalization of trade and investments. These agreements have resulted several challenges, including intensification of competition locally and internationally, the high cost of imported technology, the abolition of government support for some industries and services and elimination of preference in trade.

4 - Emergence of strategic alliances of giant companies, which led to reduce cost of competition and cost of research and development and technology transfer through analysis of opportunities and threats to meet threats and challenges of global competition.

5 - Emergence of international companies these conditions set up by information network and electronic commerce.

6 - International quality standards: Where it is necessary to enter the global market the need to have special standards of quality and this is a challenge for those who want to compete and stay.

7. Increasing international trade and investment.

10. Analytical Framework

Through Table (1) it turned out to be T Test Asymp. Sig (.000) less than 5% and this confirms using of target cost (TC) approach leads to support the competitive advantage of Sudanese exports in the context of globalization.

Through Table (2) it turned out to be T Test Asymp. Sig (.000) less than 5% and this confirms Using of the activity- based costing (ABC) approach supports the competitive advantage of Sudanese exports in the context of globalization. The study population was chosen from the producing companies that work in the export field. The number of 75 companies was chosen. The response was 65, and there were 10 invalid companies, the response rate is 87% it is appropriate for study purposes.

Through Table (3) it turned out to be T Test Asymp. Sig (.000) less than 5% and this confirms Using

of Total Quality cost (TQC) leads to support the competitive advantage of Sudanese exports in the context of globalization.

Through Table (4) it turned out to be T Test Asymp. Sig (.000) less than 5% and this confirms Using of Attribute Based cost (ABCII) supports the competitive advantage of Sudanese exports in the context of globalization.

Table (1) T Test for hypothesis - Using Target Cost (TC) approach leads to support the competitive advantage of Sudanese exports in the context of globalization.

Phrases	Median	Case	T Test	Sig (2-tailed)
Using of target costing approach reinforces the focus on customers primarily, thus enabling the competitiveness of exports globally.	4	Agree	15.389	.000
Using of target cost approach increases the focus on product development and design, enabling the identification of the appropriate cost to customers that can support the competitiveness of exports globally.	4	Agree	10.770	.000
Using of target cost approach can focus on the use of multi-functional task forces, which reduces the cost to the minimum possible while maintaining the quality of the product and this supports the competitiveness of exports globally.	4	Agree	10.770	.000
Using of the target cost approach enables the continuous improvement of exported products and this supports the competitiveness of exports globally.	5	Strongly Agree	25.544	.000
Using of the target cost approach enables the management of the relationship with suppliers of raw materials and services in a scientific manner, which supports the competitiveness of exports globally.	3	Neutral	12.042	.000
Emphasizing the costs of the exported commodity before focusing on the selling price can support the competitive advantage of exported products globally.	4	Agree	15.832	.000

Source: Prepared by the Researchers from Questionnaire 2023

Table (2) T Test for hypothesis: Using activity- based costing (ABC) approach supports the competitive advantage of Sudanese exports in the context of globalization.

Phrases	Median	Case	T Test	Sig (2-tailed)
Applied the ABC approach to activity enables precise cost definition to enable it to compete globally.	5	Strongly Agree	16.155	.000
Applied the ABC enables the appropriate price of products to be determined so that they can continue to compete globally.	5	Strongly Agree	11424	.000

Applied the ABC enables cost control and its components to be competitive globally.	4	Agree	24.233	.000
Applied the ABC approach to activity enables the establishment of a profit that enables exporting enterprises to compete globally.	3	Neutral	23.028	.000
Applied the ABC input to the exporting enterprises increases the efficiency of the use of production inputs, enabling them to compete globally.	3	Neutral	13.498	.000
Applied the ABC approach to activity enables the selection of suppliers and the establishment of relationships with them, enabling them to obtain high quality inputs and enable them to compete globally.	4	Agree	20.886	.000

Source: Prepared by the Researchers from Questionnaire 2023

Table (3) T Test for hypothesis: Using Total Quality cost (TQC) leads to support the competitive advantage of Sudanese exports in the context of globalization.

Phrases	Median	Case	T Test	Sig (2-tailed)
Applied the cost approach focuses on the wishes and requirements of customers, which can be maintained and thus compete globally.	3	Neutral	12.673	.000
The entrance to the cost of quality focuses on the design of the quality of the product so it meets the wishes of customers, which makes the exports compete globally.	4	Agree	17.502	.000
Training of personnel in the field of quality control and management helps exporting enterprises to compete globally.	4	Agree	15.398	.000
Looking at the commitment to quality in the selection of suppliers of raw materials and services can achieve the quality and competition issued globally.	4	Agree	11.062	.000
Commitment to continuous improvement in selecting suppliers of raw materials and services can achieve the quality and competition issued globally.	4	Agree	10.814	.000
The participation of all workers in increasing quality and reducing costs through coordination between different departments can support the competitive advantage of products globally.	4	Agree	26.150	.000

Source: Prepared by the Researchers from Questionnaire 2023

Table (4) T Test for hypothesis: Using Attribute Based cost (ABCII) supports the competitive advantage of Sudanese exports in the context of globalization.

Phrases	Median	Case	T Test	Sig (2-tailed)
Work the specification of specifications according to the importer's desire to compete globally.	3	Neutral	11.116	.000
Determining the level of achievement of each of the specifications of the product can meet the desire of the customer, which supports the competitive advantage of the product globally.	4	Agree	14.966	.000
Production of products exported according to specifications can reduce costs and increase the quality of the exported product.	4	Agree	16.155	.000
Production according to specifications can support the competitive advantage of exported products.	4	Agree	10.599	.000
Production according to the specifications works to maximize the value of the exporting establishment and support the competitive advantage of its exported products	4	Agree	24.233	.000
Working to satisfy the changing and renewable market requirements according to the specifications of the exported product can support the competitive advantage of the establishment in the global market.	4	Agree	23.230	.000

Source: Prepared by the Researchers from Questionnaire 2023

11. CONCLUSION

1-11 Results:

From the theoretical and analytical framework the researchers found the following results:

1. Using Target Cost (TC) approach leads to support the competitive advantage of Sudanese exports in the context of globalization.
2. Using activity- based costing (ABC) approach supports the competitive advantage of Sudanese exports in the context of globalization.
3. Using Total Quality cost (TQC) leads to support the competitive advantage of Sudanese exports in the context of globalization.
4. Using Attribute Based cost (ABCII) supports the competitive advantage of Sudanese exports in the context of globalization.
5. Using of the target cost approach enables the continuous improvement of exported products and this supports the competitiveness of exports globally.
6. Applied the ABC approach to activity enables: precise cost definition to enable it to compete globally, the appropriate price of products to be determined so that they can continue to compete globally and establishment of a profit that enables exporting enterprises to compete globally.

2.11 Recommendations:

1. We recommend using target costing as a tool to increase the competitive value of Sudanese exports in light of globalization.
2. We recommend using the ABC as a tool to create a competitive advantage for competitive exports.
3. We recommend paying attention to overall quality and its costs to gain a competitive advantage for exports.
4. We recommend using attribute-based costing to support the competitive advantage of Sudanese exports.

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