

\*تم سحب هذا البحث نظراً لوجود ملاحظات حول أساليب التحليل الإحصائي المستخدمة والجانب التطبيقي للبحث.  
\*Retracted paper because of some notes on the statistical analysis methods and the applied aspect of the research.

## The extent to which appropriate costs contribute to the rationalization of operational decisions in Al - Furat general company for chemical industries and pesticides (Case Study)

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**Abstract:** The aim of this research is to assist the management to take scientifically based operational decisions through conducting differential cost analysis in order to distinguish between the appropriate and inappropriate elements due to their influence on the organization decisions in away to accomplish the desired objectives of the decision. The problem of research lies in auditors' lack of clear understanding of cost accounting in business organizations for appropriate and inappropriate costs because of the absence of criteria that distinguish between them for their importance in the organization's adoption of non-routine decisions. The research has come out with a number of results, the most important among them, is that the company in question did not apply the scientific methods in the scientific decision-making process regarding the acceptance of a special order, without conducting a differential analysis of costs for it enables the manager to take such decisions. The research falls into five parts; the first is " the methodology of the study), while the second includes the (theoretical framework of the concept of cost and its classification). The third section deals with (operational decisions), the fourth is concerned with (practice) and the last section is (the conclusions and recommendations, and then the sources).

**Keywords:** Appropriate costs, Operational decisions, Al- Furat general company for chemical industries and pesticides.

### Introduction

Business organizations usually take many routine decisions while practicing their activities, but when an organization wishes to make a particular operational decision, such as adding or canceling a new product line, making or purchasing a particular product or service, accepting or rejecting a special product order, or the likes, they should distinguish between the cost elements appropriate to a particular administrative decision and those inappropriate ones so that the management can be helped to take smart and wise decisions and attain the sound and rational results in this respect, one of the practical steps of the decision-making process is to compare the costs of a certain alternative with the costs of other alternatives. Among problems that may arise from the implement of this is that some of the costs of a particular alternative may not be appropriate for the decision making. Therefore, it is necessary to provide some important tools usable in this field, such as the differential analysis for it distinguishes between appropriate costs and inappropriate ones to be excluded from the framework of analysis.

## First Section: Methodology of the study

### 1. The problem of the study:

The problem of the study is that the administrations of some economic organizations do not distinguish between appropriate and inappropriate costs when making some operational decisions, although it is very important for the organization to apply differential analysis in the process of making non-routine decisions.

### 2. Objective of the study:

The study aims at assisting the management to take science- based operational decisions by distinguishing between the appropriate costs and the inappropriate ones for having an impact on the decisions taken by organizations to achieve the favorable ends of the decision.

### 3. The importance of the study:

The research assumes a certain scientific importance for it has been carried out in a domestic environment while most of the studies concerned with this subject were carried out in foreign environments. Therefore, it is considered an addition to the Iraqi libraries, enriching the knowledge relevant to the cost benefits suitable to decision-taking process. Its scientific importance also stems from the fact that it assists industrial companies in making operational decisions according to scientific principles.

### 4. The hypothesis of the study:

A good distinction between appropriate costs and inappropriate costs is considered a good tool to enable management to make non-routine decisions in a rational and rational way and thus to achieve the correct and sound results.

### 5. The Study Sample

Al-Furat General Company for Chemical Industries and Pesticides was chosen as a research sample for its readiness to provide the necessary information for the completion of the research and for producing important products in all walks of life (concentrated and diluted sulfuric acid, caustic soda, liquid chlorine, hydrochloric acid, Sodium hypochlorite, ironchloride) as well as making many non-routine decisions inaccurately based on the personal experience of decision-makers.

#### 6. Sources of Accessing to Data and Information:

The researcher relied on the following sources of information and data in the carrying out of his study;

1. Theoretical side is based on the information that can be obtained from references, books or periodicals that dealt with the entrance to the appropriate costs.
2. Practical aspects is based on company records, production reports, cost auditing, personal interviews with some company officials.

#### 7. Study Methodology:

The researcher used the descriptive approach in presenting the theoretical aspect and the inductive approach in presenting the practical aspect for the purpose of testing the hypothesis of the research.

#### 8. Limitations of the study:

- Time Limits: The study was prepared in September 2018
- Spatial boundaries: Al-Furat Company for Chemical Industries and Pesticides / Babel Governorate, Iraq .

### The second Section: Theoretical framework: basics and concepts

#### Cost concept and classifications

##### 1/1 Cost concept:

Cost is defined as an economic sacrifice measured in monetary terms, incurred or potentially to be incurred to achieve a specific objective (Barfied, et al.2007, p:151).

-:This definition implies three synonymous characteristics; they are as follows

1. **Sacrifice:** Cost should be measured as a sacrifice, incurred now or in the future for the reduction of money or other assets or for an increase in current or future liabilities.
2. **Money value:** The use of resources is measured in the framework of the monetary terms. These resources may be materials, wages, and other services.
3. **Stated Objective:** When economic sacrifice occurs, it must be associated with the benefit. Thus, the cost must be associated with a specific objective.

##### 1/2. Cost ratings:

The traditional cost accounting system achieves one of the cost objectives, which is based on stock valuation to determine income. This concept is used with the concept of historical cost. However, the modern

trends of the system look to the future to predict the cost and thereby achieve cost objectives in planning, control and decision making (Daft, 2005, p:504). The different cost classifications depend on the area in which they are used. Cost data recorded as per a specific method and for a specific purpose may not be suitable for another purpose. The classifications, therefore, assist the administrative accountant to provide appropriate cost data to the managers who request it (Hilton, 2006, p:33). **Hence, the cost will be classified according to the following purposes:**

**1/2/1. Cost concepts for determining product costing purposes:**

A. **Direct cost:** Is the cost that is closely related to the production units as represented by cost elements that are easily identifiable, identified, and linked to specific production units; they are direct elements specifically spent on specific production units (Mondy & Permeaux, 2006, p:43).

B. **Indirect cost:** This is the cost that is not associated with a particular production units but is spent on the whole plant, such as factory rent, plant managers' salaries, and driving forces. Such expenditures are general, i.e., they are spent on the factory as a whole and are not spent specifically on a particular production unit and therefore are known as indirect cost (Edmonds, et. 2008, pp:66-90).

**1/2/2. Cost concepts for planning and control purposes:**

A. **Estimated cost and standard cost:** The inability to use the actual cost for planning and control purposes as being a cost incurred in a prior period, makes the cost systems trend look towards the estimated or standard cost for comparison with the Actual cost. The estimated cost is defined as the assignment the level of cost behavior through the use of methods, relied on an estimation of the relationship between cost and activity (Horngren, et, 2007, pp88-102). While the standard cost is a tool used by management for planning and cost control by determining the cost of direct materials, direct wages, and industrial costs on the basis of the cost of one complete unit of the product with reference to the fact that the standard cost focuses on the total cost of the product unit (Kaplan, Atkinson, 2005, p:78).

B. **Controllable Cost and Uncontrollable Cost:** The controllable cost is defined as the cost that a manager of particular level can control and influence, while uncontrollable cost is the one that the manager's decisions can not influence (Moorbead & Griffin, 2004, p:25).

C. **Fixed Cost and Variable Cost:** Variable cost is defined as the cost that changes or decreases in the same proportion as the volume of activity changes, such as direct materials and direct wages. Fixed costs are defined as the cost that does not change in the short term despite the change in the volume of activity such as the depreciation of fixed assets (Morse, et, 2009, p:58).

1/2/3. **Cost concepts for decision-making:** The cost for decision-making is divided into kinds; appropriate costs (Moscovice & Wright, 2008, pp:33-48). And inappropriate costs.

A. **Appropriate Cost:** It is the cost which is expected in the future; it changes or varies from one alternative to other ones

The appropriate cost is characterized by two basic characteristics, which are considered as two standards for distinguishing between them and the inappropriate costs

1. **It is a future cost:** Any future cost that has not yet occurred.
2. **It is a differential cost:** Any cost changes and varies from alternative to alternative of decision alternatives. The differential cost includes all cost items that are affected by the choice of whether they are variable or fixed. The cost, which does not change and does not vary, and remains equal under different alternatives, is non-differential and therefore inappropriate for decision making.

**The appropriate costs are classified into:-**

1. **Costs that can be avoided:** Direct costs associated with a sub-analysis unit that may be a production section, a production line, and can be disposed of if the sub-unit is disposed of (Pandey, 2009, p:104). They are also defined as the costs that can be disposed of at the stoppage of a given product line (Rayburn, 2004, pp:66-80).
  2. **Opportunity Costs:** Opportunity costs are defined as the margin of contribution lost and sacrificed as a result of adopting a particular alternative (Robbins & Coulter, 2005, p:33). It is also defined as the maximum return of a contribution lost by the company as a result of its choice of a particular alternative and the rejection of alternative or other alternatives (Wilkinson, 2008, p:120).
- B. **Inappropriate cost:** Any cost that is not affected by any alternative of the decision alternatives, ie, it is equal for all alternatives. It therefore does not affect the preference of a particular alternative and leaves another alternative (Barfield & Michael, 2004, p:144).

**Inappropriate costs are classified into:-**

1. **Costs that cannot be avoided:** Costs incurred by the company regardless of the decision of continuing or stopping a particular activity ( Blocher, 2009, p:76). They were also defined as unavoidable costs due to the interruption of a certain activity or line of production. It remains constant in total and within the appropriate range, despite the resolution adopted (Fisher & Werner, 2002, p:45).
2. **Submerged costs:** They are defined as historical costs because they occurred as a result of past decisions and can not be undone in any way. This type of cost has already been sacrificed and no future decision can be affected, so it is classified as inappropriate costs (Horngren, et al, 2007, p:122).

## The third Section: Operational decisions

What are they? How are prepared? what types are they?

### 2/1. Operational decisions, what are they?

Decisions are usually taken automatically by the director General of the Organization or by the sub-managers of the Organization. Decision-making is the actual activation of the Director's other functions from planning, organizing, leading and controlling in the form of administrative decisions as a design of the Organization's structure, And control of individuals and their operational processes (Yamana, 2001, pp:30-44). The decision-making process requires a clear and integrated vision of a set of alternatives. By using available information and possible estimates in the prevailing environment and in line with the objectives of the Organization (Rayburn, 2009, p:25). The modern industrial, scientific and technological revolution has had a profound impact on the Organization's need for decisions based on scientific methods rather than on the skills and experience of decision-makers. Therefore, the decision represents the most important pillars that enable the administration to perform its functions in a way that helps it achieve the objectives of the Organization. Decisions are usually hierarchical and according to levels of authority. The decisions taken by the supervisory levels in the organization are often within the framework set by the higher administrative levels. For example, senior management decisions are more comprehensive and important since their effects extend for a long time and are of a strategic nature, as opposed to decisions taken by the levels of supervision, which are characterized by the operational and routine nature, which extends for a short period (Ivancevich, et al.2008, pp:48-51).

### 2/2. Types of Decisions:

Decisions fall into different categories, levels and degrees as follows (Zimmerman, 2006, p:7).

1. By field of business: decisions (production, distribution, individuals, financing).
2. By the administrative level: decisions (senior management, executive and supervisory).
3. As per their relationship to the product: special decisions (cost, sales, wage).
4. As per the possibility of programming: decisions (programmed or routine, unprogrammed or unique, semi-programmed and semi-unprogrammed).
5. By degree of comprehensiveness: decisions (general, organizational, partial or single).
6. By the accuracy of the information: Decisions in case of (certainty, risk, uncertainty).
7. According to their legal form: decisions (simple and complex).
8. According to the impact of the decision in individuals: decisions (binding and optional)

Adopting any of the above classifications requires the necessary steps that will help the decision making process be successful, which will be addressed in the next part of the research.

### **2/3. Operational decision-making steps:**

Each decision-making process must be accompanied by a set of steps that will assist in the decision-making process. In general, decision-making steps can be summarized as follows (Schermerhorn, 2004, p77).

**2/3/1. Identifying the problem:** Identifying and defining the problem is the first important task in the administrative decision making process. The definition of the problem means that there is a problem that have to be diagnosed and measured. The concept of the problem means that there is a difference between what is and what should be and what causes the difference. The problem is then defined by the decision-maker and this task includes a clear extension of objectives, the elements of the basic problem and its hypotheses.

**2/3/2. Determination of the objective and the criterion of the decision:** As per this step, the manager determines the results to be achieved by a particular performance that must be accomplished by a particular decision. These are objectives that the management seeks to achieve. It is necessary to be fully aware of the types of general and specific objectives that the decision maker seeks to achieve, in order to help managers make a trade-off between proposed alternative solutions to a particular decision problem.

**2/3/3. Development of alternatives:** Under this step, the management has to make inspection and investigation of various solutions to solve problems that can be accurately diagnosed. This depends on the management's ability to analyze and innovate to find new solutions based on previous experiences and records.

**2/3/4. Analysis and evaluation of alternatives:** Under this step the management must compare all alternatives under all circumstances, and this process requires the organization of all available alternatives in a manner that allows the comparison of all alternatives by using the methodology of the decision. In this regard, the important fact to be ascertained is that the decision maker does not have full information about the alternatives available to him even if he is in the best circumstances. There must be uncertainties about the available alternatives and their consequences

**2/3/5. Selection of alternatives:** The process of evaluating alternatives leads to the selection of the best alternative among the available alternatives, which have been differentiated. There is more than a strategy for analysis and differentiation between alternatives and the choice of the best alternative with reference to the fact that the selection of the appropriate methodology depends on the outcome of interaction of two sets of characteristics as follows:- (Griffin, 2003, pp:45-66).

A.Characteristics related to the subject matter of the decision such as the problem is unusual and complex, and to what extent can decision be reversed? and what is its importance?

B.Characteristics related to decision makers such as knowledge, ability, perception and motivation. In general, the alternative that is expected to achieve the goal must be chosen with consideration of all the circumstances. This in itself is the dividing line between the successful manager and the failed manager.

**2/3/6. Implementation of the alternative:** The implementation step of the chosen alternative is an effective step in the success and failure of the decision, depending on the team that leads to the achievement of the objectives of the decision. To be successful, the implementation requires appropriate resource use with effective, mature and highly skilled management, An effective communication system, and good effectiveness for the decision-making task force(Garrison & Noreen, 2004, p:107).

**2/3/7. Valuation of the Selected Alternative:** The last step represents knowing if the problem has been resolved, and this is done by knowing, has the decision achieved the desired results? What will happen if the results of the assessment indicate that the problem still exists? These questions must have ideal answers by the manager before making the final decision to adopt a particular alternative.

#### **2/4. The role of differential analysis in decision-making :**

The method of differential analysis is an appropriate means of addressing the problems faced by the management of any company, based on the basis of identifying and comparing elements of a particular alternative with other alternative elements. The information adopted by the analysis also includes the appropriate revenue and costs that change or vary between alternatives (Hilton, 2005, p:166). The benefits of differential analysis in decision making (Kinney, et al.2006, pp:56-78) include :

- 1- Differential analysis focuses on the appropriate revenue and cost components that are different among the alternatives available.
- 2- It facilitates the preparation of analytical statements because it includes few paragraphs of revenue and appropriate costs.
- 3- It facilitates, simplifies and solves the problems facing the company in circumstances where there are two or more alternatives.
- 4- Assist in measuring costs for decision-making purposes.



## The fourth Section: Applied Aspect

### Making operational decisions at Al- Furat Company by using the appropriate cost concept

Al-Furat Company, usually takes many operational decisions in a routine manner, whereas there are no clear parameters of the decision-making process for being done by an employee who was given the powers and responsibilities that made him authorized to perform such tasks in collaboration with cost department without carrying out any scientific study and assessment of the available alternatives. The operational decisions that the researcher noted are related to the decision of accepting special orders and methods of their pricing. Therefore, the next sections of the research will deal with the decision making of accepting the special request in Al-Furat Company and then comes the proposal of the researcher to perform the differential analysis in order to give the appropriate decision regarding accepting or rejecting the order.

**3/1. Making decisions to accept a special order in the Sample company of the research:** Al-Furat company usually receives special requests for the production of some of its products from different parties; maybe from public sector or private sector at prices lower than the prices set by the company, but the researcher did not see any attempt to make a scientific study related to accepting or rejecting such requests. A special order submitted to the sample company for producing and selling caustic soda product, as considered one of the products of the chemical plant of the company has been chosen. Although this product did not reach any level of energy in 2017 in other words there was surplus energy, the company has taken a decision to reject a bid made by one of private sector companies to buy (400) tons of caustic soda product at the price of (700) thousand Dinars per ton because this price will achieve a net loss of (29128800) dinars equivalent to (72822) dinars per ton, as shown in the income statement shown in table (1) prepared by the cost department of the company.

**Table (1) the income statement for a special order of caustic soda product for 2017.**

Details	Amount	Amount
Sales Revenues		<b>280000000</b>
Cost of sold products		
Direct material	79092000	
Direct wages	9294000	
Variable indirect industrial costs	1854400	
Fixed indirect industrial costs	<u>223916400</u>	
Total costs of sold products		<b><u>314156800</u></b>
Total loss		<b>(34156800)</b>

Details	Amount	Amount
-Variable marketing costs	156800	
Fixed marketing costs	333600	
Administrative costs	<u>4537600</u>	
Total marketing and administrative cost		<b>5037600</b>
Net loss		<b>(29128800)</b>
Net loss per ton		
<u>29128800</u>		<b>72822</b>
400 tons		

Source: Preparation of the researcher based on the cost accounting, cost reports of Al-Furat company, 2017.

The results of the above statement shows that there is no discrimination or separation of the appropriate cost elements and the inappropriate costs for the purpose of making a decision involved with accepting or rejecting the order for the production and sale of caustic soda, ie, the absence of scientific bases dependent on differential analysis to resolve such decisions, besides, the statement abovementioned has been prepared on the basis of the total costs and this is reflected in the lack of integrity of the results that will result from the application of this basis, because the company will bear some of the elements of fixed costs in all cases in the short term which is not appropriate. In any case, the decision-making process related to accepting or to rejecting a special order that should focus on the revenues and appropriate costs, which are expected to vary under the alternatives available to the company and this will be dealt with successively.

**2/3. Making Special Order Acceptance Decisions Under Differential Analysis:** The decision making process of accepting a special order is usually based on a differential analysis that tries to address all the problems that the company faces, relying on the revenues and appropriate costs that are different between the available alternatives, because it reflects a clear picture of the company situation while taking decisions, such results may be reversed when such analysis is applied and this is clear from the results of the income statement shown in Table (2) which shows that the company have to accept the special order because it will achieve an additional profit of (189602800) dinars ;ie that share of the profit for per ton is (474007) dinars.

**Table (2) the income statement under the concept of differential analysis of the decision to accept or reject a special order from caustic soda product 2017.**

difference	Decision of accepting of the special order with continuity of current activity	Decision of rejecting of the special order with continuity of current activity, which includes the sale of 5100 ton at 1 million per ton	statement
280000000	5380000000	(1242961500)	Sales revenues
(90397200)	5100000000	(1152564300)	Sales cost
189602800	4317038500	3947435700	Contribution margin

Source: the researcher's Preparation, based on the cost accounting, statement of the distribution of uses on Al-Furat company controls 2017.

The above statement shows that it included elements of variable costs that were considered appropriate for the purpose of making a decision of accepting or rejecting an order for the implementation of a caustic soda product as represented by direct materials, direct wages, indirect variable industrial costs, variable marketing costs and to provide the characteristics of the appropriate costs reviewed in the theoretical aspect. Whereas the unfavorable costs were represented by the fixed cost elements that were excluded from the above analysis, as the company would bear them whether the order was accepted or rejected. Therefore, it can be said that the results of the differential analysis show that the company has to accept this order because the sales revenue of the order covers the appropriate costs of variable cost elements of the order. The process of determining the appropriate costs is of importance that helps the management of the company in particular and other companies in the form of General in rationalize its decisions in such a way that exploits its excess capacity and optimizes the ideal use of available resources and attains profits. The same results can be found to assess the demand for the caustic soda product by focusing on the appropriate revenues and costs that differentiate between the alternatives available to Al-Furat Company. The cost accountant can ignore the fixed indirect industrial costs, fixed marketing costs and administrative costs because they are inappropriate and do not affect result of the decision as shown in Table (3).

**Table (3) the appropriate revenues and costs for caustic soda order**

Details	Amount	Amount
Sales revenues		280000000

Details	Amount	Amount
Variable cost of the sold products		
Direct material	7902000	
Direct wages	9294000	
Variable indirect industrial costs	1854400	
<u>Variable marketing costs</u>	<u>156800</u>	
Total variable costs of the sold products		<b>(90397200)</b>
Increase in the profits of the company as to accepting of the order		<b><u>189602800</u></b>

Source: the researcher's preparation, based on Al-Furat company production reports, 2017.

## The fifth Section: Conclusions and recommendations

### First: Conclusions

- 1- There is no clear discrimination in the accounting of appropriate and inappropriate costs of Al-Furat Company despite their prominent role in the decision-making process.
- 2- The company did not follow the scientific steps of the decision-making process, and did not take up a differential analysis of costs, which helps the manager undertake correct and sound decisions.
- 3- The company rejected the order of buying 400 tons of caustic soda at the sale price of 700 thousand dinars per ton on the pretext that it will achieve a loss of 72822 dinars per ton because it may incur a loss of 72822 dinar per ton due to not relying on the concept of appropriate costs when making this decision.
- 4- When Al-Furat determines the appropriate costs and inappropriate ones for this decision (the order), the company will earn an additional profit of 189602800 dinar.

### Second: Recommendations

- 1- The cost accountants of the company should have a clear understanding of cost classifications so that they can identify appropriate and inappropriate costs through training and development courses on the subject.
- 2- The management of Al-Furat should follow the necessary scientific steps in making operational decisions in order to make the right decision.
- 3- The necessity of the company to accept such an order because it will achieve an additional profit of 189602800 dinars.
- 4- The company has to exert efforts to know the reasons behind the decline in production quantities compared to planned energy levels.

- 5- The company has to study the submitted orders with the need to conduct a differential analysis of costs so that results of the decision can be accurate.

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مدى مساهمة التكاليف الملائمة في ترشيد القرارات التشغيلية في شركة الفرات العامة للصناعات الكيماوية  
ومبيدات الآفات (دراسة حالة)

الملخص: يهدف البحث إلى مساعدة الإدارة على اتخاذ قرارات تشغيلية تستند لأسس علمية من خلال إجراء تحليل تفاضلي للتكلفة من أجل التمييز بين العناصر الملائمة وغير الملائمة بسبب تأثيرها على قرارات المنظمة، وبما يحقق الأهداف المرجوة من القرار. مشكلة البحث تكمن في عدم وجود فهم واضح من قبل محاسبي التكاليف في منظمات الأعمال للتكاليف الملائمة وغير الملائمة وذلك لغياب معايير التمييز بينهما لأهمية ذلك في اتخاذ القرارات غير الروتينية التي تتخذها المنظمة. وقد توصل البحث إلى مجموعة من النتائج؛ أهمها ما يفيد بعدم قيام الشركة عينة البحث باتباع الخطوات العلمية لعملية اتخاذ القرار المتعلق بقبول طلبه خاصة مع عدم قيامها بإجراء التحليل التفاضلي للتكاليف لما له من دور في مساعدة المدير في اتخاذ مثل هذه القرارات. وقسم البحث إلى خمسة مباحث تضمن المبحث الأول (منهجية الدراسة)، المبحث الثاني (الإطار النظري لمفهوم التكلفة وتصنيفها)، المبحث الثالث (القرارات التشغيلية)، المبحث الرابع (الجانب التطبيقي)، المبحث الخامس (الاستنتاجات والتوصيات ومن ثم المصادر).

الكلمات المفتاحية: التكاليف الملائمة، القرارات التشغيلية، شركة الفرات العامة للصناعات الكيماوية والمبيدات.