

-RESEARCH ARTICLE-

## RELATIONSHIP BETWEEN COST REDUCTION AND REEVALUATING CUSTOMERS' DESIRES: THE MEDIATING ROLE OF SUSTAINABLE DEVELOPMENT

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### —Abstract—

Given the general trend toward corporate social responsibility, the purpose of this study was to evaluate the moderating role of sustainable development (SD) in the link between cost reduction (CR) and evaluating customer wants (CD). The study considers four components of sustainable development: economic, social, technical, and environmental dimensions. As a research community, the study contains 150 individuals from the Iraqi Ministry of Industry and Mines. The data indicate that CR has a substantial favorable effect on all parameters of SD. Moreover,

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Reconsidering consumers' wishes (CD) and the aspects of SD influence and strengthen the functional relationship of CR in restoring CD, whereas the economic component has the opposite effect. This study's conclusions give organizations empirical input on using SD characteristics to suit customer requests.

**Keywords:** cost reduction, sustainable development, customers' desires

## 1 INTRODUCTION

Since the so-called "customer service revolution" began nearly 30 years ago, business research has focussed on customers, especially customer satisfaction. Business, corporate, and operational management experts have collaborated to define the characteristics of consistently customer-satisfying organizations, develop techniques for measuring customer satisfaction, and design systems for continuous quality improvement that incorporate customer feedback (Ghoumrassi & Igu, 2017). Many studies have examined the relationship between customer happiness, long-term success, and profitability. For instance, Anderson et al. (1994) discovered that customer pleasure positively correlates with customer loyalty, resulting in higher revenue and profitability. Rust and Zahorik (1993) discovered in another study that customer satisfaction is a crucial predictor of customer retention and word-of-mouth recommendation. In addition to comprehending the significance of customer happiness, research has concentrated on developing practical instruments and systems for measuring and enhancing customer satisfaction. For instance, Parasuraman et al. (1985) developed the SERVQUAL model, a common instrument for measuring service quality and finding improvement opportunities.

The significance of customer happiness in business research has become an essential component of corporate strategy and administration. Businesses that prioritize customer happiness will likely experience long-term success and profitability. In recent decades, the improvements in the different areas of life on Earth have spawned several unexpected consequences and phenomena that have influenced people's surroundings and living environment. These unexpected repercussions have extended beyond altering the current generation's fate to encroaching on future generations' rights. As a result, there has been a worldwide increase in public concern. To defend the rights of future generations, preserve the purity and health of the environment, and ensure that everyone has access to appropriate resources, we should move toward following the SD principles (Al-tae & Flayyih, 2023). Using sustainable development (SD) principles is becoming increasingly crucial for preserving the purity and health of the environment, ensuring sufficient resources for all, and safeguarding the rights of future generations. SD entails meeting existing needs without jeopardizing future generations' ability to meet their needs (WCED, 1987).

Numerous studies have stressed the significance of sustainable development in numerous sectors, such as business, economics, and environmental science. [Iraldo et al. \(2018\)](#) discovered, for instance, that sustainable development strategies in the tourism industry can result in enhanced economic benefits while preserving the environment.. [Zhou et al. \(2009\)](#) discovered in a separate study that adopting sustainable development strategies in the industrial sector can increase the company's financial performance and environmental impact. Overall, the significance of sustainable development principles in safeguarding the environment and the rights of future generations has grown. The incorporation of SD principles into decision-making processes in a variety of disciplines and industries is now essential.

Sustainability has developed as the modern answer to the twenty-first century's worldwide environmental and economic concerns ([Mensah & Castro, 2004](#)). Improved environmental performance by companies can result in cost savings and favorable market responses, enhancing their financial success ([Chang & Kuo, 2008](#); [Miola & Schiltz, 2019](#)). Due to the allegation that they maximize profits at the expense of society and the environment, business organizations engage in several voluntary social activities despite their desire to maximize their profits ([Yase & Jabbar, 2022](#)).

The most important economic and financial concerns that international and local businesses must address are the increased competition between them on a global and local scale, as well as the related shift in customer behavior. This is especially true given that more individuals consider quality when selecting products and services, elevating consumer awareness and culture ([Abdelqader & Fares, 2021](#)).

On the other hand, it must take into account any environmental harm that could impact the ecosystem, such as effects on the water, air, land, and public health. Keeping the highest possible quality standard is now more critical for enterprises to contribute to SD than previously for consumer satisfaction.

It necessitates integrating SD into an extensive supply chain to create a sustainable business. This strategy incorporates economic, environmental, and social objectives into product design, operations, purchasing, logistics, and other supply chain activities ([Wong et al., 2018](#); [Al-Janabi et al., 2023](#)). Companies have no choice but to move towards restructuring and reducing costs while maintaining a certain level of quality that is acceptable to the desires of customers by relying on a supply chain with suppliers, which contributes to supporting its strategic position and increasing its market share, and since the quality cost approach enables businesses to attain the highest levels of performance. Quality by minimizing the percentage of defective items, hence reducing costs; this leads to profit maximization and customer happiness ([Flayyih, 2016](#)).

Over the past few decades, companies have been pressured to act socially and environmentally responsibly. Businesses have begun to recognize the significance of sustainability and incorporate sustainability terminology into their financial reporting. Existing corporate accounting systems' ability to monitor sustainability is a topic that has not yet been exhaustively studied. This requires the accounting profession to develop sustainability accounting systems to evaluate and manage the external environmental and social implications of sustainable development (SD) in financial accounts (Rubino & Veltri, 2020). On the other hand, the inclination of economic institutions to reduce expenses to the absolute lowest while maintaining quality standards is one of the essential strategic objectives they must prioritize among their future concerns. In addition, to succeed in short- or long-term planning, the institution must offer the necessary quantities to its consumers at acceptable prices, with adequate quality, and within the specified period (Al-Zubair & Al-Rahman, 2013). SD must remember, though, that it must provide an environmental commitment.

In response to severe competition for limited resources and high costs, the current trend among most firms is to make costs dynamic rather than static. It is not about obtaining the lowest cost at any given time but instead focused on continual CR by identifying all potential areas for reduction and implementing the necessary policies. The need to reduce expenses stems from the tremendous competition between businesses to provide the finest services at the lowest prices. It is about decreasing expenses and maximizing profitability (Ibrahim & Al-Najeeb, 2021). This study highlighted the mediating role of SD in providing policies that reduce costs and increase the value of the customer by achieving a lot of his desires in the absence of the government's role in mandating that companies adopt the concepts of SD, not to mention the weak competition for government sector products as a result of government neglect and the intense competition for imports. Given the lack of government oversight, reports demonstrating the unreliability of some imported things, and their effects on human health, it was crucial to underline the worth of local products subject to the applicable regulatory criteria.

## 2 PREVIOUS STUDIES

There are several approaches to reducing costs, and some research has focused on implementing lean accounting principles (Maskell & Kennedy, 2007; Amusawi et al., 2019; DeBusk, 2012; DeBusk, 2015). Additional research highlighted the significance of accounting restrictions (Ahmed et al., 2022). Other studies focused on resource accounting. In addition to examining specific costs, internal failure, comprehensive quality management, and continuous improvement, various strategies have been examined in the research. Despite the diversity and quantity of these technologies, the objective is to make products of the highest quality at the lowest possible cost to preserve competitiveness and activity.

Research (Aras & Crowther, 2009) highlights the problems with current descriptions of organizational activity and posits that sustainability is contingent upon redefining competence. The study indicated that sustainability could only be achieved by examining the dispersion of organizational activity's repercussions and that efficiency is not proved by CR but by recognizing activities that create value. Haddock-Fraser & Tourelle (2010) focused on how end-user behavior affects reporting on specific environmental management initiatives by businesses. One hundred British businesses were included in the study's sample. The study found that firms close to consumers were noticeably more engaged in specific environmental measures (climate change and management processes). In addition, they were more likely to participate in environmental measures that did not directly result in cost reductions. The outcomes of this study imply that consumer (society) reputation may result in distinct firm incentives, making them crucial for investors, legislators, and the government when corporations promote specific environmental concerns.

A study assessed the effects of sustainable supply chain development on corporate responsibility (CR), environmental (green), and financial (profitable) performance (Wong et al., 2018). Using structural equation modeling, data from a survey of 203 Thai enterprises assessed a novel theoretical model based on resource coordination. The results demonstrate that the financial success has been accomplished by CR deriving from customer SD, with the assistance of internal SD and the supplier. Yet, the improved environmental performance by indoor SD did not result in a financial gain. Yet, internal SD, suppliers, and consumers positively influenced one another, and by cooperating, they made businesses lean, environmentally friendly, and lucrative.

Research (Talib, 2019) assessed the General Corporation for Soft Drinks in Iraq's ability to sustain market competitiveness by analyzing the effect of target costs on product CR. The study requires assistance in identifying the shortcomings in the standard methodology used in the company's research sample. The researcher's reliance on the company's data and costs resulted in inadequate cost management. The sample should be priced according to the company's target cost, as determined by the study. Employee training. In addition to developing training programs for them. In addition, the need to eliminate obstacles to an effective costing system. Incorporate the implementation of the target costing method in the company's offered research sample.

The purpose of the study (Rubino & Veltri, 2020) was to investigate several accounting systems and scenarios for waste management to identify the best cost-effective and profitable method. The whole cost accounting method was used for the analysis. This study builds and proposes a sustainable pricing model with an integrated framework to improve trash management. According to the study, a volume-based PAYT method-based prepaid bag system minimizes waste expenses. It offers more substantial financial, social, and environmental incentives to households. A study (Karrar & Faris, 2022) examined a sample of African paint companies to determine the

effect of adopting the theory of constraints on CR in production organizations. The research employed a questionnaire consisting of seventy-five surveys and descriptive analysis. The study's most significant finding is that the theory of constraints aids in constructing a production plan to maximize the efficiency of resource use in an optimal manner, hence reducing costs for manufacturing companies. A study (Saeed et al., 2022) explored how customers' expectations continue to evolve due to the rising competition in the business environment. As a result, organizations no longer view it as a permanent objective but as constantly evolving.

Carroll (1999) noted in a study that corporate social responsibility (CSR) has received significant attention recently as businesses attempt to reconcile economic, social, and environmental objectives. Klassen & Whybark (1999) determined that cost reduction is a common method businesses use to increase profitability. Yet, it might have negative effects if it decreases product quality or customer happiness. According to a study by Kotler & Armstrong (2010), customer happiness is vital to corporate success, and organizations prioritizing customer requirements are more likely to attain long-term growth and profitability.

The Global Commission on Environment and Development 1987 determined that sustainable development requires balancing economic, social, and environmental factors to support long-term growth and development. Porter & Kramer (2006) argued that adopting sustainable development methods can contribute to long-term corporate success by enhancing a company's reputation, boosting customer loyalty, and expanding market share. According to the United Nations (2015), the economic pillar of sustainable development entails fostering economic growth while guaranteeing the efficient and effective use of resources. Promoting social fairness and enhancing the quality of life for all stakeholders constitutes the social aspect of sustainable development. Promoting innovation and technology progress in support of sustainable development objectives is the technological dimension of sustainable development. The environmental aspect of sustainable development includes supporting environmental protection and ensuring the sustainable use of natural resources. (Nations Unies, 2015)

Considering economic, social, environmental, and technological variables, Choi and Lee (2013) found that sustainable development can be beneficial for businesses attempting to reconcile cost reduction and customer satisfaction. Therefore, the study indicated that emphasizing quality attributes is no longer beneficial and that, to meet customer expectations, a strategy plan incorporating these dimensions is required.

### 3 RESEARCH METHODOLOGY

Before beginning the study, a questionnaire was developed to collect the opinions of randomly chosen clients. They consisted of 80 individuals selected through electronic

communication via social networking sites in collaboration with a group of organizations supporting domestic production to determine their opinions, the extent of their desires for Homemade versus imported products, and the cost savings associated with those desires. In light of many government-imposed and legally mandated elements about products with unquestionable quality specifications that do not breach health regulations, the questionnaire's results obtained perfect agreement on these variables. On the other hand, imported goods are not subject to the same regulations as domestic goods. A group of 150 technicians from the Iraqi Ministry of Industry and Minerals was selected as a research community after receiving positive results from a study designed to verify the effect of CR in reconsidering CD by mediating SD, which comprises four dimensions: the economic, social, technological, and environmental dimensions. The Cropach Alpha coefficient was used to verify the internal consistency and stability of the questionnaire, as it was discovered that the stability coefficient of the questionnaire is high, with a value of (0.93). The values of the coefficients for the questionnaire's axes and dimensions ranged between 0 and 1. (0.33 to 0.69). It signifies that the questionnaire has a high level of acceptability and can thus be utilized for conducting the analysis and approving the results. T

he validity is equal to the root of the reliability coefficient, as the questionnaire's validity was (0.96), an excellent value reflecting the scale's validity. During the split-half method stability test, which is used to measure the stability of the questionnaire by dividing the scale items into two homogeneous halves, and to calculate the stability according to this method, all of the research sample (81) questionnaires were used, where the scale items (60) were divided into two halves. The first half of the list consists of even objects, while the second half consists of unique items. The Pearson correlation coefficient was determined between the scores of the individual questions and the scores of the actual questions. It was discovered to be (0.88). Using the corrective Spearman- Brown equation, the stability coefficient is (0.90), which is a strong stability coefficient.

To achieve the objective of the necessary study, the method of purposeful random sampling was employed, in which the selection is made on the initiative of the researcher and following the nature of his research to ensure that the sample is rich in data for the in-depth analysis of the situation or phenomenon without the desire or need for generalization.

Path analysis was performed to evaluate the direct and indirect impacts and the total effect of the study variables to confirm or refute the research hypotheses.

*H1: there is a significant effect of reducing costs in reconsidering CD to mediate SD.*

We propose the following hypotheses to assess the impact of SD's mediating function on the relationship between CR and customer anxieties:

**Table 1. The Stability and Validity of the Research Scale**

Variables	dimensions of sustainable development				Main variables		
	Economic dimension	Social dimension	technological dimension	environmental dimension	sustainable development	cost reduction	Reconsider the desires of
stability coefficient value	0.33	0.69	0.56	0.66	0.55	0.51	0.49
The questionnaire, in general	0.93						
Validity	0.96						

Source: (Outputs SPSS)

*H2: there is a significant effect of reducing costs in reconsidering CD to mediate SD.*

*H3: there is a significant effect of reducing costs in reconsidering CD by mediating the economic dimension.*

*H4: There is a significant effect of reducing costs in reviewing CD by mediating the social dimension.*

*H5: There is a significant effect of reducing costs in reconsidering CD by mediating the technological dimension.*

*H6: There is a significant effect of reducing costs in reconsidering CD to mediate the environmental dimension.*

#### **4 DESCRIPTIVE RESULTS**

The research sample included 81 individuals from the study community, and [Table 2](#) includes the results of descriptive statistics. The arithmetic mean was consistently more significant than the hypothetical mean across all study dimensions and variables, with the smallest coefficient of difference (corresponding to a score of 20%) and the highest score (corresponding to 30%), as shown in [Table 2](#). The dimensions and relative importance of the principal variables were close, ranging from a minimum of 70% to a maximum of 80%.

**Table 2. Descriptive Statistics**

Indicators	Dimensions of SD				Main variables		
	Economic dimension	Social dimension	technological dimension	environmental dimension	sustainable development	cost reduction	Reconsider the desires of customers
Mean	4.91	5.22	4.53	4.64	5	5	4.62
Std. Deviation	1.06	1.20	1.35	1.27	0.99	1.10	0.99
coefficient of difference	0.22	0.23	0.30	0.27	0.20	0.22	0.21
Relative importance	78%	77%	70%	73%	80%	78%	79%

Source (Outputs SPSS)

### 4.1 The Importance of SD Dimensions in Mediating The Relationship between CR and Consumer Reconsideration

Based on the path analysis results in Figure 1 and Table 3, it is evident that the overall effect of CR on customer wants and needs were (0.532). Compared to the value of the direct effect, the value of the indirect effect is less than that of the direct effect. This indicates that the influence of the independent variable, CR, is increased when CD is reevaluated in light of SD's requirements. Additional variables outside those investigated may be influential, but they were omitted from the model, as indicated by the 53% total direct and indirect effect and 49% residual effect.

**Table 3. The Direct, Indirect, and Total Effects.**

Variables	PCE				
	Direct Effects		Indirect Effects	Total Effects	
environmental dimension	4.1.1.1.1	0.569	0.000	0.569	
technological dimension	4.1.1.1.2	0.659	0.000	0.659	
Social dimension	4.1.1.1.3	0.373	0.000	0.373	
Economic dimension	4.1.1.1.4	0.395	0.000	0.395	
customers' desires	4.1.1.1.5	0.300	4.1.1.1.6	0.232	0.532

Source (Outputs Amos SPSS)

Figure 1 displays the Table 3 results.

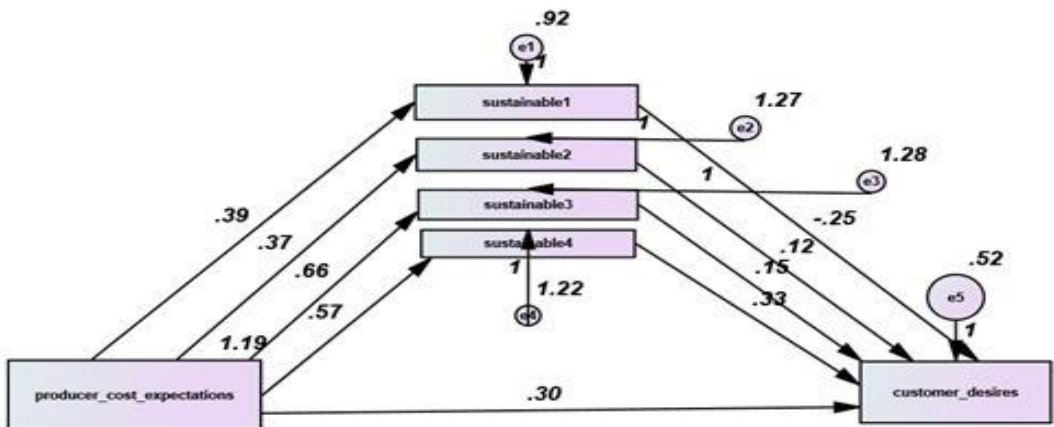


Figure 1. shows the values and trends of the cost-influence reductions on consumers' desire to mediate SD.

Source (Outputs Amos SPSS)

**Table 4. Weights of the Regressions for The Independent Variable on The Mediating Variable**

		Estimate	SE.	CR.	P
Economic dimension	<--- PCE	0.395	0.098	4.009	***
Social dimension	<--- PCE	0.373	0.116	3.228	.001
technological dimension	<--- PCE	0.659	0.116	5.662	***
environmental dimension	<--- PCE	0.569	0.113	5.029	***

Source (Outputs Amos SPSS)

**Table 4** presents the regression weights for the central hypothesis, which demonstrates the significant impact of the paths of the independent variable in the SD dimension, which are the influence paths of the CR dimension in the first dimension of SD, which is the economic dimension (EST=0.395, P=0.000), the influence path of the social dimension (EST = 0.373; P = 0.000), the influence path of the technological dimension (EST = 0.659; P = 0.000), and the influence path of the political dimension (EST = 0.6 We ensure a substantial effect on the SD dimensions by measuring the critical ratio of the independent variable's dimensions, which are the economic dimension (CR = 4.009), the social dimension (CR = 3.228), the technological dimension (CR = 5.662), and the environmental dimension (CR = 5.029).

**Table 5. Weights of the Independent Variable for the Dependent Variable in Mediating the SD.**

		Estimate	SE.	CR.	P
customers' desires	<--- Economic dimension	-0.245	0.084	-2.922	0.003
customers' desires	<--- Social dimension	0.120	0.072	1.671	0.095
customers' desires	<--- technological dimension	0.147	0.071	2.065	0.039
customers' desires	<--- environmental dimension	0.330	0.073	4.517	***

Source (Outputs Amos SPSS)

Consumers' needs should be reevaluated in light of SD's dimensions, as the dimensions of the independent variable had an indirect effect on the dependent variable. **Table 5** displays the outcomes of weighted regressions of the routes of the independent variable's influence on the dependent variable of SD dimensions. As shown by the

impact paths of the dimension of expectations of reconsideration of CD in the first dimension of the dimensions of SD, which is represented by the economic dimension (EST= -0.245; P=0.001), the economic dimension interacts negatively at the point where the model reaches statistical significance. The influence route of the social factor was minor (EST = 0.120; P = 0.095). The influence path of the environmental dimension (EST = 0.330; P = 0.000) was statistically significant, as was the practical path of the technological dimension (EST = 0.147; P = 0.039). While observing the crucial ratio of the independent variable's dimensions, we ensure the significance of the effect on the SD dimensions. They are the economic dimension (CR = -2,922), the social dimension (CR = 1,671), the technological dimension (CR = 2,065), and the environmental dimension (CR = 4,517), in that order. Based on the results of the previous research, it is evident that CR had a major influence on achieving SD in all four dimensions, but this influence was less than the threshold of 0.05 in each dimension. When the dimensions of SD were included in the measurement of the impact of product cost expectations on the value of doing so, the economic dimension was negative, indicating that the effect is the opposite and that the economic aspect is not a barrier to customers reconsidering their desires to achieve their aspirations about cost. But, the product's social dimension was limited, necessitating an emphasis on it to increase community understanding of the value of SD in addressing consumer concerns. In contrast, the technological and environmental aspects of the product were flawless, proving that the local economic units were prepared to compete with imported goods and merchandise.

## 5 CONCLUSIONS

Given the risks, wars, and epidemics that the world faces today, not to mention the severity of environmental deterioration that must be overcome without sacrificing the needs of economic development, Sustainable Development goals (SD) include a set of economic, social, technological, and environmental dimensions to maximize the use of available resources to meet the needs of individuals while preserving the rights of future generations. The data revealed that CR has a beneficial effect on SD and the reevaluation of CD, and that, except the economic components, all other aspects of SD influence and strengthen the connection between cost-cutting and successfully recovering CD. Even though some of these controls were tied to the SD dimensions, particularly a substantial percentage of the economic and environmental dimension, additional controls associated with SD were not related to industry and industrialization. In addition, we advocate for the significance of boosting the formation of scientific conferences centered on sustainable development, connecting them with the appropriate government agencies, and promoting and funding research and studies. In order to dispose of these pollutants and waste without affecting the environment, it is vital to engage the private sector, particularly the industrial sector, in efforts to limit the waste and pollutants that it emits into the environment.

Further policy implications for fostering sustainable development (SD) and corporate responsibility (CR) are highlighted in the study. Promoting the use of sustainability reporting: The outcomes of the study indicate that CR has a favorable effect on SD, suggesting that businesses should promote sustainable business methods. Governments may encourage this by forcing businesses to report on their sustainability performance and providing guidance on how to implement sustainable practices. For instance, the European Union has enacted the Non-Financial Reporting Directive, which mandates that large corporations report information regarding environmental, social, and governance (ESG) issues. The study underlines the need to balance economic development with environmental preservation and address the requirements of present and future generations when sustainable development is incorporated into economic policy. Governments can incorporate sustainable development (SD) into their economic policies, such as national development plans and industrial strategies. The United Nations Conference on Trade and Development guides the incorporation of sustainable development into economic strategies. The relevance of social justice and equality in attaining sustainable development is highlighted in this study. Governments may facilitate this by tackling inequality and prejudice, providing access to basic services such as healthcare and education, and guaranteeing equitable resource distribution. The United Nations Development Programme offers recommendations on advancing social justice and equality. The relevance of scientific research and collaboration in fostering sustainable development is highlighted in the study. Governments can help this by sponsoring sustainable development research and studies, fostering collaboration between scientists, politicians, and industry, and holding scientific conferences centered on sustainable development. The United Nations Framework Convention on Climate Change provides a venue for scientists to collaborate and give knowledge on climate change useful to policymaking.

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