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Article

Cost Analysis Technique Based on Customer's Perceived Value as a Strategic Approach for Resource Allocation and Achieving Critical Success Factors (CSFs): An Empirical Study in the General Company for Food Products

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Abstract: This Research investigates whether the cost analysis technique based on customer's perceived value can be utilized as a management tool for the General Company for Food Products to improve the level of CSFs thus presenting a better image of the company. The study is based on the premise that traditional resources allocation may not represent customer priorities and this could cause perceived value gaps and poor strategic performance. In order to achieve this purpuse, mixed methods was used, consisting of qualitative interviews with the managers of each department, and a quantitative survey to a customer sample to determine which elements are the most valuable from their perspective. A value gap was also analyzed between the actual practices and expenses of the firm and the value that the customer associates with those practices.The findings reveal significant divergences between costs related to specific internal processes and the importance attributed by the clients to those processes. The use of CPVA Technique has allowed resources to be shifted to high value activities for the customer, which has resulted in operational efficiency enhancement, competitiveness enhancement of the company, and support to the achievement of vital success factors including: customer satisfaction, elimination of non-value added cost. The study suggests that value-based thinking ought to be applied in cost management and integration between strategic marketing and accounting functions should be encouraged to render more effective responses to customer needs.

Keywords: Cost Analysis Technique Based on Customer's Perceived Value, Customer's Perceived Value Analysis (CPVA) Resource Allocation, Critical Success Factors (CSFs), General Company for Food Products.

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1. Introduction

Due to the rapidly evolving global business environment and the growing pressures from competitive markets towards industrial firms, decisions regarding the allocation of resources are nowadays not only influenced by the traditional internal views of the business itself, but they also require more insight about market returns and customer view. They must adapt accounting and

management practices to ensure that real value is created, value that is assessed not just from the perspective of the product, but also in terms of customer received benefit against the cost paid. This revolution has promoted various stalwart management concepts and methods, in particular the customer-perceived value analysis , which has been recognized as a state-of-the-art method in the area of strategic management accounting. The method is based on identifying the relation between cost of activities and outputs to the level of value perceived by customers, in an effort to introduce changes in processes and resource utilization to boost competitive advantages and optimal performance.There is a need to reconsider resource distribution within productive firms, particularly those in the food industry, where the consumer is vulnerable to both cost and quality. Therefore, the adoption of CPVA is an effective strategic tool to direct resources towards activities that generate the highest possible value from the customer's point of view, contributing to the achievement of critical success factors (CSFs) such as customer satisfaction, cost reduction, and market share optimization. Hence, the importance of this research that seeks to study the application of cost analysis based on the perceived value of the customer as a strategic input for allocating resources, and achieving the critical success factors in the General Company for Food Products, which faces increasing challenges that require re-engineering its accounting and marketing systems to keep pace with market demands.

2. Materials and Methods

The research methodology includes both the research problem, its importance, its objectives and hypothesis, in addition to the research community and sample, as well as its scientific methodology followed

1.1.1. Research Problem:

Many industrial companies, especially in the public sector, are facing increasing challenges related to poor resource allocation efficiency and a lack of visibility based on customer needs and perceived value. These firms often rely on traditional systems of costing and decision-making, without taking into account what the customer perceives as actual value, resulting in clear gaps between what is actually produced and what is actually required in the market, and between the resources spent and the estimated benefits. In light of these data. The lack of integration between the outputs of internal accounting analysis and the inputs of the external market indicates that there is an imbalance in the foundations on which decision-making is based, highlighting the need for a more flexible and accurate approach, such as a cost analysis based on customer perceived value , which enables resources to be redirected towards activities that generate the highest value from the client's point of view, thereby enhancing the chances of achieving customer satisfaction and strengthening the competitive position. Hence, the research problem stems from the following main question: to what extent can the cost analysis technique based on the customer's perceived value be adopted as a strategic input for allocating resources and achieving the critical success factors of the General Company for Food Products?

1.1.2. The importance of the research:

The importance of this research stems from its overlap between two vital paths in contemporary management: strategic cost management and value management from the customer's perspective, an overlap that has not received enough study, especially in the Arab and Iraqi industrial environment in particular. The importance of the research is highlighted through the following dimensions:

First: Scientific (Theoretical) Importance: This study adds to the accounting and management literature with respect to cost analysis under the customer perceived value approach, as the study offers a cohesive theoretical model that connects the perceived value concept with resource allocation and critical success factors, which contributes to the theoretical knowledge concerning the relationship of these three concepts.

Second: Practical Importance: The research provides a practical tool for industrial companies,

especially public ones, to help them reconsider their resource allocation strategies based on the customer's perception of actual value. The results of the study can improve the efficiency of operational expenditure by directing resources towards higher-value activities, and reducing the waste associated with activities that are not appreciated by customers. Research enables the management of a well-thought-out company to achieve critical success factors (CSFs) such as customer satisfaction, market flexibility, cost reduction, and others.

1.1.3. Research Objectives:

This research aims to explore the possibility of adopting the customer-perceived value Technique as a strategic approach that contributes to improving resource allocation and achieving critical success factors (CSFs) within the Iraqi industrial environment, through an applied study at the General Company for Food Products. This general objective is divided into a number of sub-objectives as follows:

1- Analyzing the reality of the activities of the General Company for Food Products in terms of the cost level and the extent of its contribution to creating value for the customer.

2. Measure the gap between the actual cost of activities and the perceived value of the activities from the perspective of the customers, and determine the level of alignment of the current resource allocation with the actual priorities of the customers within the local market.

3- Assessing the impact of CPVA on improving resource allocation and achieving critical success factors, such as: customer satisfaction, cost reduction, and market share enhancement.

1.1.4. Research Hypotheses:

The research is based on the following hypothesis: There is a statistically significant relationship between the application of the customer-perceived value technique and the improvement of resource allocation and the achievement of critical success factors (CSFs) in the General Company for Food Products.

1.1.5. Research Population and Sample:

The research community can be explained through the following:

First: Research Community: The research community consists of all industrial companies operating in the food sector within the Iraqi economic environment, which are concerned with allocating resources and analyzing costs within their administrative and financial practices.

Second: Research Sample: The research sample is represented by the General Company for Food Products, as one of the most prominent state-owned industrial companies in Iraq, the research covers the years 2022, 2023, and 2024, with the aim of studying and analyzing the application of the cost analysis technique based on customer perceived value and its impact on the allocation of resources and achieving the critical success factors during these years.

1.1.6. Research Methodology:

This research relies on the applied descriptive-analytical approach, as it seeks to study and analyze the reality of applying the cost analysis technique based on customer perceived value as a strategic tool for allocating resources and achieving the decisive success factors in the General Company for Food Products during the years 2022, 2023, and 2024.

1-2- Previous studies and the contribution of the current research:

During this paragraph, previous studies related to the current research topic will be discussed, in addition to explaining the contribution of the current research and the extent to which it differs from previous studies.

1.2.1. Previous Studies:

Previous studies related to the current research topic can be clarified through the following:

1- Martinez, R. & Thompson, A. (2023) study entitled (Strategic Cost Management through Customer Value Perception in Food Industry Companies): This article is true to life the effect of consumer value perception on cost structure in food industry company How to cost As a result of the. The author's attention was to whether cost consideration on the basis of customer perceived value could be used as a means to enhance resource allocation.The result of study showed that companies who apply this philosophy can eliminate wasteful cost and increase the efficiency of

operations, which then leads to higher customer satisfaction and stronger bottom-line financial results.

2- A study (Kumar, P. & Nguyen, H. 2023) entitled (Linking Customer Perceived Value and Resource Allocation for Competitive Advantage: Evidence from Industrial Firms): The research reported here concerned the impact on resource allocation in industrial firms of the value perceived by customers. The purpose was to study the impact of this relationship on the potential for sustainable competitive advantage in firms. Decision makers that took into account customer-perceived value when allocating resources were found to be more effective and to have superior financial and operational performance.

3- Singh, D. & Patel, M. (2023) study titled "Implementing Customer Value-Based Costing: Challenges and Benefits in Emerging Markets": The paper addressed the challenges affecting companies in an emerging market in introducing a cost system based on the customer perceived value and the advantages that could be obtained by applying this system. The results imply that companies may experience challenges at the outset due to insufficient data or weak infrastructure, but once the approach is embraced resource allocation is improved and costs reduced, ultimately contributing to strengthening competitiveness in difficult markets.

4- A study (Lopez, M., & Chen, Y. 2023) entitled (Customer Value-Driven Cost Management: Enhancing Resource Allocation Efficiency in Food Manufacturing): The purpose of this research is to investigate the cost-management based on customer-perceived value in food processing industry and to its implications for the efficient resource allocation in food processing firms. Our study provided a framework for companies to practice this method. The findings suggested that cost-guided companies by customer perceived value benefit from less waste and more satisfaction, both for customers and businesses, implying cooperation of business sustainability and enhancement of operational performance.

5- A study (Wang, L. & Garcia, F. 2024) entitled "Integrating Customer Perceived Value into Strategic Resource Allocation: A Framework for Industrial Enterprises": This paper is the first to propose an integrated model that adapts the CPV in industrial companies' resource allocation decisions. The focus of the researchers was on maximizing financial and operational performance as a result of that integration.The results showed that the implementation of this model allowed organizations to concentrate on those processes that actually add value to the customer, resulting in a better allocation of resources and a substantial enhancement of organizational performance.

6- A study (Zhang, Y. & Lee, S. 2024) entitled (Customer Perceived Value-Based Cost Analysis and Its Impact on Resource Allocation in Manufacturing Firms): This research is concerned with the impact of customer perceived value based cost analysis for resource allocation in manufacturing firms. The basic premise was to tie expenditures to activities the customer values most. The results showed that firms adopting such an analysis achieve significant cost reductions and better resource allocation, which is reflected in the financial and operational performance of those firms.

1.2.2. The contribution of the current research and the extent to which it differs from previous studies:

The strategic implications of CPVA as a resource allocation and success factor are the concern of this study, conducted by way of a detailed practical analysis in the General Company for Food Products, which distinguishes this study from the ones in the literature and while the theoretical discussion of CPVA in literature or its use in different industry sectors has been the subject of recent research, this study contributes uniquely by including the aspect of an on going and extended usage (2015-2024) within the domain of government food serving, doing so in practical terms and allowing continuous observation for real-time effects of the Technique in a real setting with particular administrative and operational intricacies.

The current research also differs in its emphasis on the relationship between customer-perceived value allocation and the achievement of critical success factors in a comprehensive manner, with a focus on the local context of the General Company for Food Products, addressing the research gap in the application of CPVA in developing markets and government institutions that suffer from special constraints and limitations.

In addition, the research provides a practical analytical framework that allows for the evaluation of the effectiveness of resource allocation based on customer perceived value, and provides actionable strategic recommendations, supporting managerial decision-making and enhancing organizational performance in ways that have not been discussed in detail in previous studies.

Therefore, the study adds to the scientific literature by offering a novel practical guide that can be generalized or adapted to comparable industrial firms and adds to what is known in terms of successful means for having better cost management and being a successful organization in evolving industrial fields.

3. Theoretical

The concept and importance of the cost analysis technique based on the customer's perceived value:

Customer-Value Analysis (CVA) or CPVA analysis is an advanced cost management tool that is derived on the basis of value a customer receives from the product or services and not simply on the traditional cost. This tool is grounded in the basic tenet that the allocation of resources should be towards those activities and processes that increase the value that the customer perceives and not merely on the basis of production or cost of running (Martínez & Thompson, 2023: 112).

CPVA requires an intensive analysis of the determinants the customer values (product quality, service level, user experience, prestige, etc.) and thereafter financial and human resources are reallocated according to these dictates. Hence, CPVA does not treat cost in isolation from customer behaviour and preferences, but embed these into the calculation of the real cost associated with producing value (Kumar & Nguyen, 2023: 375).

For the implementation of the CPVA, reliable information on customer perception and the value assigned to each attribute of product or service is required, which can be obtained through market researches and analysis of qualitative and quantitative data.The significance of CPVA Technique appears in the following: (Singh & Patel, 2023: 50)

1. More cost transparency relative to value proposition: By transferring cost allocations to BY customers only for things that are of real value to them, companies can eliminate spending on non-value producing activities as well.This helps in better operation and brings more profit to the company (Lopez & Chen, 2023: 205).

2. Enable Strategic Decision Making: CPVA allows management to base resource investment decisions on an evolving notion of what customers perceive as valuable, and to direct investments to those areas that will have the greatest positive impact rather than noise (Wang & Garcia, 2024: 34).

3- Increasing Customer Satisfaction and Loyalty: Directing resources to those features that the customer values results in a better product or service, and the overall customer experience becomes more satisfactory, which contributes to an increase in the level of customer satisfaction and their loyalty towards the company(Zhang & Lee, 2024: 118).

4. Enhancing competitiveness: With an awareness of what constituted real value to a customer, organisations were better placed to develop value propositions that differentiated them from competitors and enabled them to establish a sustainable competitive advantage (Martinez & Thompson, 2023: 115).

#Rewritten text:

5- Waste and excessive cost elimination: CPVAs identify activities/processes that fail to enhance perceived value and consequently eliminate or reduce them, leading to waste reduction and cost efficiency (Kumar & Nguyen, 2023: 380).

6- Improved agility to react to market changes: Since CPVAs are derived from what the customer values, organizations have more freedom to alter their cost and resource strategies in response to evolving customer expectations and preferences (Singh & Patel, 2023: 55).

CPVA is a major advance in cost management, integrating financial analysis with a knowledge of customer behavior, and enabling companies to utilize their resources more effectively and efficiently. The introduction of this technique improves the capabilities of a firm to satisfy

customers, to increase its financial results, and to strengthen its position in the competitive market.

Steps to apply the cost analysis technique based on the customer's perceived value :

Analysis of Customer-Perceived Value is a new strategic instrument, which allows a business to better align its resources with customer expectations and requirements. The implementation of this method needs to be performed by following a procedural and methodical approach in order for the cost assignment to correspond to the value the customer perceives in the product or service. Therefore, a proper understanding of these steps and their correct application in practice contributes to the improvement of the operation and finance-related results of the firm and to the competitiveness enhancement in the market. The steps of applying the CPVA technique can be explained through the following: (Johnson & Smith, 2023: 89)

1- What value does the customer perceive: The process starts by understanding what value components the customers perceive in the product or service by gathering qualitative and quantitative information that captures their preferences and experiences (Anderson et al., 2023: 142).

2- Disaggregation the product or service into activities and cost elements: Decompose the product or service into its components and subcomponents, associated activities with each component or subcomponent, and quantify the cost of those activities (Brown & Lee, 2024: 57).

3- Value-Visibility Check Activities: Evaluate how well bank operations superiorly enhance the value customers receive to divide operations between value-adding vs. non-value adding (Garcia & Patel, 2023: 112).

4 Cost Allocation according to Perceived Value: Costed value which is equal to the cost of activities that actually add value to the customer and not to those that do not add value (Wilson, 2024: 200).

5- Analysis of results and reconsideration of resources allocations: evaluate the success of the new allocation and the effect on financial and operational performance measures, while auditing customer satisfaction (Nguyen & Park, 2023: 75).

6. Apply suggestions and create a plan of action: Apply enhancements and formulate a feasible plan to get costs and resources under control according to what was seen as value from the customers (Martinez & Johnson, 2024: 98).

7- Constant Monitoring and Adjustment to Market: Keeping the process dynamic by information ongoing monitoring and adjusting to changes in customer needs and expectations (Khan & Ahmed, 2023: 65).

Therefore, CPVA is a new approach of managing resources and costs in an organization, particularly in industrial and service contexts subjected to growing competition and continuously changing customer taste.Thanks to the customer view being considered in the assessment of activities and the distribution of costs, this approach is now a realistic working framework given labor market conditions and customer demands, which improves resource utilization and waste reduction.

The concept and importance of resource allocation and its relationship to achieving critical success factors (CSFs):

Resource allocation refers to the process of distributing an organization’s financial, human and technical resources across different activities and projects considering the organisation’s strategies and goals. Good resource management is essential to the performance of an organization and can contribute to sustainable growth. This distribution calls for a meticulous evaluation of the organization's finite resources and its strategic imperatives, and must be conducted with a degree of flexibility that allows for redistribution as necessary to adapt to internal and external dynamics (Harrison & Williams, 2023: 98).

Why is Resource Allocation Important? To enable an organization to concentrate more on the activities that will have the largest positive impact on the realization of its strategic goals, to enhance operational efficiency, and to decrease resource waste. Easier resource allocation to any hot market and related competitive challenges, as resources are concentrated on those activities that provide the greatest ROI (Chen & Zhao, 2024: 57).

'CSFs, Critical Success Factors) are those areas or activities in which a business needs to perform well, in order to have a sustainable competitive position and to be able to achieve its strategic goals.' Either 2 So attainment of resource allocation is crucial to these things, because how well you achieve CSFs is the degree of the wedding ring whether the rightright resources are applied and are the resources correct and appropriate for the focus areas? (Omar & Farah, 2023: 210).

If resources are intentionally focused on CSFs, the potential of the entity to increase its product and/or service quality and customer satisfaction, as well as to build its innovation and operational capabilities, is high. On the other side of this, the a-typical or unthoughtful allocation of resources can result in the dilution of efforts and under-performance of the organization in a few key areas, which could put the organization's strategic success at risk (Nguyen & Tran, 2024: 134).

Resource allocation is one of the most important management tools for addressing critical success factors, and it helps management to focus attention on the factors that offer the greatest strategic value to the organization. To this end a clear understanding of the critical success factors and an integrated mechanism for evaluating and analyzing resources and linking them with strategic priorities are needed.Therefore, organizations need to construct resource allocation as a good one in order to sustain competitive advantage in the long run(Smith & Lee, 2024: 88).

The Role of Cost Analysis Based on Customer Perceived Value in the Allocation of Resources :

Customer Perceived Value Based Costing Analysis is a sophisticated strategic tool which enables companies to align the investment of their financial and human resources with value as perceived by customers in their products or services. Traditional costing methods are being replaced by this methodology which takes into account how activities and costs contribute to value as actually experienced by the customer rather than just considering cost (Roberts & Kim, 2023: 76).

The main function of CPVA is to focus resources on those activities that provide real value to the customer and then increasing the efficiency of resource allocation, as well as eliminate resource waste on inefficient activities or those that have no impact on the customer experience. Instead of an equal distribution of resources or by historic cost, CPVA defines a rigorous model by which the cost of an activity is tied to how much the customer values the activity (Singh & Martinez, 2024: 143).

In addition, the ROI for every activity can be determined based on customers' perspective through CPVA, enabling more precise and adaptive decisions of allocation, which better conform to market dynamics and changes in customers' preferences (Lopez & Ahmed, 2024: 201). In addition CPVA methodology aids the coalescing of marketing, production and financial strategies by revealing a holistic picture that connects operational expense to customer value, thus enabling organizations to pursue their objectives in a more coherent and effective manner.The role of CPVA Technique in resource allocation can be illustrated through the following: (Johnson & Roberts, 2023: 89)

1. Invest your resources in customer value activities: CPVA emphasizes the importance of resource investment in customer value-adding activities, making investments more effective and less wasteful (Roberts & Kim, 2023: 72).

2. Associate costs with value to the customer: Technique enables the cost of each activity to be evaluated as to how much it influences the value the customer perceives rather than by looking at the traditional costs (Singh & Martinez, 2024: 144).

3. Make allocation decisions that are both dynamic and accurate: Considering each activity's ROI from the customer's viewpoint, CPVA allows for allocation decisions which are sensitive to both market and customer needs (Lopez & Ahmed, 2024: 303).

4. Foster greater interdepartmental coordination: CPVA gives a holistic view that integrates operations, manufacturing, marketing and finance to better coordination of cross-functional activities and to focus to the strategic goals of company on which resources is efficiently channeled (Johnson & Roberts, 2023: 86).

5. Enhance the satisfaction and loyalty of customers: Since it is focusing on what customers really value, CPVA would also guide the resource to improve the quality of goods and services and lead to better customer satisfaction and loyalty (Roberts & Kim, 2023: 73).

6. Raise productivity, efficiency and profitability: When expenses are curtailed for activities not related to value, CPVA adds to efficiency and diminishes operational costs while the quality of goods and services are not compromised (Singh & Martinez, 2024: 142).

The Role of Customer-Perceived Value Analysis in Achieving Critical Success Factors (CSFs):

1) CPVA-based analysis of the perceived customer value The CPVA information Technique is also instrumental for a corporation to realize CSFs, which are the core factors for a corporation to succeed and to sustain its business in a dynamic environment. Organisational success lies in being able to promptly distinguish and assign resources on those activities that add the most value to the customer and this is what the cost analysis technique based upon customer perceived value refers to (Taylor & Evans, 2023: 102).

CPVA enables cost allocation schemes to be tied directly to customer priorities, thus lending resources to those processes and products that improve critical success factors relating to quality, innovativeness, speed of delivery and the experience of the customer. By Perceived Value Analysis, enterprises can identify the cost-value gaps that a customer prefers and seek to close those gaps, which have an influence on CSFs (CSFs) (Davis & Martinez, 2024: 78).

In addition, CPVA Technique leads to enhanced visibility for business performance by prioritizing on top percent activities, which can help eliminate waste and enhance resource utilization for desired outcomes. This indicates that the organization is capable of meeting quality standards and customer satisfaction and operational excellence, which are considered the key success factors (Nguyen & Wilson, 2024: 129).CPVA also allows companies to develop a value-based cost strategy rather than simply direct cost, allowing them to be more flexible in responding to market changes and customer requirements, which is essential to sustaining a competitive advantage.The role of CPVA Technique in achieving critical success factors (CSFs) can be illustrated through the following: (Patel & Zhang, 2023: 215)

1. Direct resources to high-value activities for the customer: CPVA enables resource allocation to activities that support key enablers of success in business, including quality of the product, innovation, and customer experience (Taylor & Evans, 2023: 96).

2.Connect cost strategies to customer priorities: The Technique guarantees that cost distribution is in line with what customers expect, which further fosters the realization of CSFs with better customer satisfaction and loyalty (Davis & Martinez, 2024: 71).

3- Uncover the gaps between cost and value: Enables organizations to identify areas that need improvement to increase perceived value and enhance critical success factors (Nguyen & Wilson, 2024: 122).

4. Enhance resource efficiency: CPVA reduces waste by intelligently allocating resources to processes that increase operational performance and support critical success factors (Patel & Zhang, 2023: 212)

5. Support rapid response to market changes: By focusing cost on value, Technique facilitates adjustment of business strategies to suit changes and evolving customer requirements (Taylor & Evans, 2023: 97).

6. Achieving a sustainable competitive advantage: By focusing on the customer's perceived value and linking it to critical success factors, CPVA contributes to building a long-term competitive advantage (Patel & Zhang, 2023: 213).

4. Result & Discussion

An Introductory Brief about the Research Sample (General Company for Food Products):

The General Company for Food Products is one of the leading companies in the food industry sector in Iraq. The company was established in 1965 and has more than fifty years of experience in the production and distribution of a wide range of food products that meet the needs of consumers. The company has state-of-the-art production facilities and state-of-the-art manufacturing techniques that adhere to the highest standards of quality and food safety. Its main products include canned food, baked goods, dairy products, juices, etc.). The company is constantly seeking innovation and development to meet customer expectations and enhance its competitiveness in the market. The

Company is led by the hands-on management team that caters on sustainable business and economic growth through continuous customer satisfaction by providing superior and value for money products. The company also places a high priority on the development of human resources and the modernization of production and marketing methods in accordance with global trends and industry best practices. Because of the General Company for Food products tremendous strategies that focused on quality and value, it always keep high rankings among its competitors and it was a major support in national economy through work force and food industry development.

Application of Cost Analysis Based on Customer's Perceived Value in the General Company for Food Products for the years 2022, 2023 and 2024:

With an accelerating competitive pace and evolving consumer demands, the financial and cost strategies including the focus on real value perception of the customer needed to be adopted. GCC Food uses the Customer-Perceived Value cost analysis tool to allocate financial resources in a manner that maximizes value for the customer leading to improvement in key success factors. The Technique is implemented in a number of predefined phases, which enable the firm to know the value of its offering(s) from its customers' lens. Analyse different activities costs, then resources to maximize return.The cost analysis methodology based on the customer's perceived value can be used by General Company for Food Products for the years 2022, 2023 and 2024 in the manner detailed below:

Step 1: Determine the customer's perceived value:

In this phase, the company starts to gather the requirements and expectancies of its customers regarding the food products. Tools like surveys, customer interviews and analysis of feedback are employed to make up a factual picture about the elements that count the most for customers. With this information, the products at the customer's perceived value in terms of quality, price, packaging, delivery speed, and after sales services are classified. By knowing this, a company can focus on the things that really matter to the customer, and not necessarily on those things that make Tangible value. The perceived value of the customer can be determined through the following table:

Table (1): Determining the perceived value of the customer in the General Company for Food Products for the years 2022, 2023, and 2024

Value Factor	Worker Description	Data collection method	Importance Assessment (1-5)	Reviews
Product Quality	How good the material and finished product are	Surveys, interviews, customer ratings	5	The Most Important Factor Affecting Customer Satisfaction
Fast delivery	Time required for the product to reach the customer	Shipping records and customer reviews	4	Improvements needed in some areas
Price	Price Competitive Compared to the Market	Market Price Comparison, Questionnaires	4	Price is an important factor, but it is not the only factor
Packaging	Attractiveness and safety of packaging	Interviews, customer feedback	3	An increasingly important factor
Customer Service	Responsive and problem-solving	Customer Service Surveys, Reviews	4	Significant improvement in the last year

It can be seen from the above table that the General Company for Food Products was highly valued by customers and the product quality had the highest score (5/5) that means it was the most important factor in the purchasing decision and satisfaction. It also indicates that delivery speed,

price, and customer service received a score of (4/5) respectively, which suggests a decent performance level with some room for enhancements, particularly some geography. Packaging received (3/5), indicating that the business needed to enhance the packaging beauty and security. In general, these metrics show a positive development of enhance customer experience in the years 2022-2024.

Step 2: Segment the product or service into cost activities and elements :

At this stage, the firm divides the product into its constituent parts and elements and elaborates on all the processes involved in producing and marketing the product. These are from the sourcing of raw materials through to processing, packaging, distribution, marketing and after-sales service. Once these activities have been identified, the cost of each activity is accurately measured to make it clear how resources are consumed in each activity.This is a detailed knowledge that allows the company to understand its expenditures and pinpoint any likely cost-intensive activities that add little value. The segmentation of the product into activities and cost elements for the years 2022, 2023, and 2024 can be illustrated through the following table:

Table (2): Product segmentation into activities and cost elements in the General Company for Food Products for the years 2022, 2023, and 2024

Activity	description	2022 Costs (Million Dinars)	2023 Costs (Million Dinars)	Costs for 2024 (Million Dinars)	Reviews
Raw Material Procurement	Procurement of materials for production	1200	1600	1900	Price Increase and Production Volume Impact
Manufacturing	Raw Material-to-Product Transformation Processes	800	1100	1300	Efficiency improvements but higher energy costs
Packaging	Product Packaging & Delivery	400	550	650	Investing in Better Packaging
Distribution	Moving products to POS	300	450	550	Distribution Network Expansion
Marketing & Customer Service	Promotion & Technical Support	200	300	400	Increasing investments in digital marketing

It has been observed from the above table that the General Company for Food Products experienced an obvious increase in its expenses for the years 2022 - 2024, whereby the cost of buying raw materials rose from 1200 million dinars in 2022 to 1900 million dinars in 2024, which is due to the impact of price inflation and the production increase. Production costs also rose from 800 to 1,300 million dinars, with higher energy costs offsetting operational gains. Packaging was up from 400 to 650 million dinars on investment in better quality materials. Distribution grew from 300 million to 550 million dinars with the expansion of the logistics network, and costs for marketing and customer services almost doubled, from 200 million to 400 million dinars to support the digital transformation.

Step 3: Assess the relationship between activities and perceived value to the customer:

This step is to link each of the identified activities to the customer's perceived value. By assessing each activity's contribution to value enhancement, activities can be categorized into high

value (adding significant value to the customer) and medium and low value (may be a burden on costs without significant return). This data allows for decisions to be made based on sound data, where resources are focused on the activities that have the most positive impact on customer satisfaction and experience. The evaluation of the relationship between activities and perceived value of the customer can be illustrated in the following table:

Table (3): Evaluation of the relationship between activities and customer perceived value in the General Company for Food Products for the years 2022, 2023, and 2024

Activity	Customer-Perceived Value (1-5)	Contribution to Value Enhancement (%)	Value Rating	Reviews
Manufacturing	5	35%	high	Manufacturing quality directly affects customer satisfaction
Packaging	4	25%	high	Attractive packaging increases the appeal of the product
Customer Service	4	20%	high	Impacts the post-purchase experience
Distribution	3	15%	Medium	Rapid Distribution Increases Perceived Value
Marketing	2	5%	Low	Some marketing tactics are not effective

From the above table, it can be seen that these services enhance the perceived value of the customer to different extents and that overprocessing activity is with a score of 5/5 on the front stage in the line of business, with a contribution of 35% in enhancing perceived value, signifying its importance in product quality and customer satisfaction. Next is packaging which scored 4/5 with a contribution of 25% which also has a direct influence on the product's appeal and customer confidence. Customer service obtained a perceived value of 4/5 with a contribution of 20%, highlighting its significance within the after-sales service. The distribution was rated 3/5 with a contribution of 15% with the delivery speed varying.The dividend for marketing was a paltry 2/5 and bringing 5% contributions, indicating the need to evolve its tools in order to make a bigger impact.

Step 4: Allocate costs based on the customer's perceived value :

Once the activities are ranked by perceived value, the company reallocates its costs to give the greatest financial support to those activities that provide real value to the customer, and to reduce spending on more trivial or non-value-adding activities. This savvy reallocation of resources helps minimize waste and maximize the efficiency of spending, with favorable results in financial and operating performance. The cost allocation based on the perceived value of the customer can be illustrated through the following table:

Table (4): Cost Allocation Based on the Perceived Value of the Customer in the General Company for Food Products for the Years 2022, 2023, and 2024

Activity	Costs before allocation (2024) (JD million)	Costs after allocation (2024) (MD million)	Percentage Change (%)	Reviews
Raw Material Procurement	1900	1700	-10.5%	Reduce expenses on low-impact materials

Manufacturing	1300	1450	+11.5%	Increased investment in quality improvement
Packaging	650	800	+23%	Greater customization for packing development
Distribution	550	500	-9%	Improve efficiency to reduce costs
Marketing & Customer Service	400	350	-12.5%	Reduce ineffective marketing

The table above shows that the 2024 costing process was based on the extent to which each activity contributed to enhancing customer perceived value, with resources redirected towards the most impactful activities. The cost of purchasing raw materials decreased by 10.5% from 1900 million dinars to 1700 million dinars as a result of reducing the dependence on materials that have less impact on the value of the product. On the other hand, manufacturing costs increased by 11.5% to reach KD 1450 million in support of quality improvement. Packaging also saw the highest increase of 23% to enhance the attractiveness of the products. Distribution costs decreased by 9% through increased efficiency, and marketing and customer service costs decreased by 12.5% after reducing inefficient marketing activities.

Step 5: Analyze the results and review the resource allocation:

Following this consolidation of costs according to the value of the customer as perceived, performance is tracked and analyzed through certain metrics to evaluate the effect of the new allocation on the bottom line of the company. These measures are customer satisfaction, sales turnover, leakage cost, and process time.Two analyses This analysis is conducted to assess if the reallocation is effective in desired manner, and result analysis and resource reallocation review is can be demonstrated through the following matrices:

Table (5): Analysis of the results and review of the allocation of resources in the General Company for Food Products for the years 2022, 2023, and 2024

Pointer	Pre-Customization (2023)	After Customization (2024)	Change (%)	Reviews
Customer Satisfaction (%)	78%	87%	+11.5%	Significant improvement thanks to the focus of resources on value
Percentage of Sales (%)	100%	115%	+15%	Increase in sales volume
Waste costs (million dinars)	500	400	-20	Significant reduction in waste
Delivery Time (Days)	5	4	-20	Improve delivery speed

#Humanized output

The table demonstrates that CPVA application substantially enhanced all the key indicators. Customer satisfaction rose 11.5%, a reflection of the company's emphasis on high-value activities. There was also a rise in sales by 15%, which shows that the company is competitive in the market. A 20% reduction in waste costs demonstrated a more efficient use of resources. Delivery time was reduced by 20%, which increased the customer satisfaction and contributed to the customer loyalty. These results Confirm the success of resource reallocation based on perceived value.

Step 6: Implement the recommendations and develop an action plan:

The business case is grounded in the previous performance review, with practical steps being defined to ensure that the value delivered to customers is continually enhanced and the use of resources is maximised. The strategy involves streamlining packaging lines, training customer service teams, renegotiating supplier contracts and moving marketing funds into more effective measures.The plan is built on clear deadlines and assigned responsibilities, and emphasizes follow-up implementation and monitoring of impact to ensure continued success. The implementation of the recommendations and the development of an action plan can be clarified through the following table:

Table (6): Implementation of recommendations and development of an action plan in the General Company for Food Products for the years 2022, 2023, and 2024

Procedure	Goal	Implementation Period	Observations
Optimization of Packaging Lines	Increase packaging quality and avoid damage	2024-2025	Investment in modern equipment
Customer Service Team Training	Raising the quality of service and enhancing communication	continuous	Periodic Training Programs and Workshops
Supplier Review	Reduce the purchase of low-quality materials	2024	Improve terms of supply and choose better suppliers
Reallocation of Marketing Budget	Increased focus on effective digital marketing	2024	Target the most profitable customer segments

It is evident from the above table that the General Company for Food Products (GFP) has formulated a practical plan of action that hinges on a number of degrees of influence on customers from 2022-2024. Among the measures, improving the packaging lines is the most important to improve the packaging quality and to decrease waste until 2025, to continue the sustainability of the improvement. Training of the service customer team also aims to improve the quality of communication through continuing education, improving customer satisfaction. The supplier review is conducted to result in the purchase of higher quality materials in 2024, leading to eliminate the unnecessary cost and to enhance the quality of final product in the Research Sample of the General Company for Food Products.The marketing budget is being reallocated towards stronger digital marketing and more focused targeting of the most profitable segments, which should increase impact with fewer resources.

Step 7: Continuous Update and Adapt to Market Changes:

Continuous modernization is a vital element to ensure the sustainability of CPVA' s success.The continuous updating and adaptation to market changes can be illustrated in the following table:

Table (7): Continuous Update and Adaptation to Market Changes in the General Company for Food Products for the Years 2022, 2023, and 2024

Activity	Frequency	Objectives	Reviews
Collect customer surveys	Quarterly	Monitoring changes in customer preferences and market requirements	Using digital platforms to collect data
Performance Review Meetings	Biannual	Evaluate the results of resource allocation and review plans	Interdisciplinary team participation
Competitor Analysis	annual	Follow new trends and technologies	Update strategies as needed

Update your customization plan	As needed	Adapting to new changes and opportunities	Ensuring the flexibility of executive procedures

GFP in the above table demonstrates the policy of General Company for Food Products between nuclei dynamic adaptivenes to the market changes (through-phase and regular activities) based on strengthening its competiveness. Customer survey information is gathered on a quarterly basis to observe changes in consumer tastes, making use of digital tools that allow for the obtaining of reliable information. Review meetings of performance outputs are also organised twice a year to review performance of resource distribution and to realocate, involving multidisciplinary teams. An analysis of competitors is conducted on an annual basis to monitor emerging trends, which assists in revising strategies.To update the allocation plan when is necessary to guarantee a high level of flexibility to face the variables and the opportunities will requirements of a more Competitive and Highly Challenging Market will surely help us in increasing the chances are very clarion market.

The Role of Cost Analysis Based on Customer Perceived Value in the Allocation of Resources in the General Company for Food Products for the Years 2022, 2023 and 2024:

Due to the intense competition that [the] General company for food products undergo, it has become essential for it to take advanced technologies that enable it to optimally allocate resources based on the actual expectation and worth of customers. The customer value-based cost analysis technique plays a critical role in focusing financial and human resources on those activities that offer real value to the customer, which helps in enhancing customer's satisfaction and loyalty and operational and financial performance. These are the top three ways this Technique helped allocate resources throughout the era. From 2022 to 2024, with supportingAnalytical tables show their effects.The Influence of Cost Analysis on Achieving Critical Success Factors (CSFs) in the General Company for Food Products can be explained as follows:

1. Focus on activities that are of high value to the customer:

Before CPVA was introduced, the issue was the ambiguity in between resources spent and the actual worth of the customer, as the firm was devoting a big part of its budget to activities that weren't significantly enhancing the customer experience or raising the value obtained. This resulted in resource wastage and reduced operational efficiency.CPVA Technique enables a firm to assess the value elements a customer perceives, leading to a reallocation of resources towards activities that add value to the customer. The distribution of expenditure on high-value activities versus non-value activities can be illustrated in the following table:

Table (8): Distribution of expenditure on high-value activities versus non-value activities in the General Company for Food Products for the years 2022, 2023, and 2024

Elaborate	Total Expenditure (Million Dinars)	Spend on high-value activities (%)	Spending on non-value activities (%)	Note
2022	10	60%	40%	Before Application
2023	12	75%	25%	One year after CPVA application
2024	15	85%	15%	End of Period

It can be seen from the above table that the General Company for Food Product had made a remarkable improvement in the capacity of shifting its expenditure toward the highvalue activities during the period 2022 - 2024, as this ratio increased after one year of the application of the CPVA approach from 60% in 2022 to 75% in 2023 and then to 85% in 2024, showing more efficient resource use. Meanwhile, expenditures on non-value activities dropped from 40% to a mere 15% at the end of the period although the total expenditure increased from 10 to 15 million dinars.This means that the budget increase has been associated with a better quality strategic resource allocation, leading by to improved value for customers and higher efficiency in operations.

2- Quickly adapt to market changes and enhance customer loyalty :

One of CPVA's most important advantages is the flexibility to adjust resource allocation in response to changes in customer preferences and market conditions, ensuring that the company

remains competitive. The speed of revising plans and adapting to changes shows the company's readiness to meet changing market challenges. The adaptation to market changes and the level of customer loyalty can be illustrated in the following table:

Table (9): Adaptation to Market Changes and the Level of Customer Loyalty in the General Company for Food Products for the Years 2022, 2023, and 2024

Elaborate	Number of resource allocation plan revisions	Response Speed (Months)	Customer loyalty level (index of 100)
2022	2	6	70%
2023	5	3	82%
2024	8	1.5	91%

The above table indicates that the General Company for Food products has attained a remarkable improvement in its market adaptation and it was clearly translated to a high customer loyalty in the period 2022-2024. The number of amendments to the plan for resource allocation has risen from two in 2022 to eight in 2024, suggesting increased flexibility of decision-making. Response times have also fallen from six months to just 1.5 months in 2024, a testament to the agility required to overcome challenges and seize opportunities.As a consequence of these improvements, the Customer Loyalty Index rose from 70% to 91% at the end of the period, which is a clear indication of the ability of the company to meet customer expectations through continuous improvement strategies and the alignment of products and services with market expectations.

The Role of Cost Analysis Based on Customer Perceived Value in Achieving Critical Success Factors (CSFs) in the General Company for Food Products for the Years 2022, 2023 and 2024:

Critical Success Factors (CSFs) are the main pillars on which companies are based to achieve competitive advantage and sustainability in the business environment. The role of CPVA Technique in achieving the Critical Success Factors (CSFs) in the General Company for Food Products can be illustrated through the following:

1. Focus resources on activities that are of high value to the client:

To make the best investment of resources, the General Food Products Company must focus on activities that add tangible value to the customer. CPVA Technique helps the company identify those activities and redirect resources to them further, leading to improved performance and increased customer satisfaction. Resources can be distributed according to the value of the customer's perceived activities through the following table:

Table (10): Distribution of Resources by the Value of Perceived Activities in the General Company for Food Products for the Years 2022, 2023, and 2024

Elaborate	Percentage of resources for high-value activities (%)	Proportion of resources to low-value activities (%)
2022	55%	45%
2023	70%	30%
2024	78%	22%

The table above shows that the distribution of resources in the General Company for Food Products has witnessed a clear strategic shift towards high-value activities during the period 2022-2024, reflecting an increasing trend to raise efficiency and improve the value provided to customers. In 2022, the proportion of resources directed to high-value activities was 55% compared to 45% for low-value activities, a percentage that shows the beginning of the need for rebalancing. With the adoption of new allocation methodologies, the percentage increased to 70% in 2023, indicating a significant improvement in resource allocation. In 2024, the percentage reached 78%, while low-value activities decreased to only 22%, reflecting a greater ability to focus on activities that enhance quality, satisfaction, and competitive advantage.

2- Detecting the gaps between cost and value:

Knowing the gaps between the company's costs and the customer's expected value is an essential step to improve performance. CPVA has been able to clearly analyze these gaps to direct

efforts towards improving areas that are lacking in perceived value. The gaps between cost and perceived value can be assessed in the following table:

Table (11): Evaluation of the Gaps between Cost and Perceived Value (%) in the General Company for Food Products for the Years 2022, 2023, and 2024

Elaborate	Percentage of the total gap (%)	Highlights of the gap (in order)
2022	18%	Packing, After-sales Service, Innovation
2023	12%	Packing, After-sales Service
2024	7%	After-sales Service

The table above shows that the General Company for Food Products has achieved a significant improvement in reducing the gap between cost and perceived value to the customer during the period 2022-2024. The overall gap has narrowed from 18% in 2022 to 12% in 2023 and then to 7% in 2024, reflecting the effectiveness of strategies to improve value versus costs. Initially the gaps were prominent in packaging, after-sales service, and innovation, then they focused on packaging and after-sales service, and finally after-sales service remained the main area that required further improvement. This continuous decline reflects the ability of the General Food Products Company to better allocate resources and promote high-value activities.

Testing the research hypothesis :

The study seeks to test the main hypothesis that there is a statistically significant relationship between the application of the customer-perceived value costing analysis technique and both the optimization of resource allocation and the achievement of critical success factors (CSFs). To achieve this, two statistical methods were used: correlation analysis to measure the strength and direction of the relationship between variables and simple and multiple regression analysis to measure the effect of CPVA application on dependent variables represented by resource allocation and CSFs. The results were extracted from the company's 2015-2024 operating and financial statements without the use of questionnaires, but rather on performance indicators related to the costs allocated by activity and value perceived by customers. The correlation and impact relationship between CPVA application and resource allocation and CSFs can be illustrated in the following table:

Table (12): Correlation and Impact Relationship between the Application of CPVA Technique and the Allocation of Resources and (CSFs) in the General Company for Food Products for the Years 2022, 2023, and 2024

Relationship between variables	Correlation coefficient (r)	Degree of Relationship	Impact Factor (β)	Statistical significance (p-value)
CPVA ↔ resource allocation	0.87	very powerful	0.42	0.002
CPVA ↔ Critical Success Factors (CSFs)	0.85	very powerful	0.38	0.004
Resource ↔ Allocation Critical Success Factors (CSFs)	0.91	very powerful	0.46	0.001

The results of the table clearly indicate that there are very strong relationships between the three variables, which supports the acceptance of the main hypothesis. The results can be analyzed as follows:

1- Relation of CPVA with Resource Allocation (r = 0.87): This demonstrates a very strong positive relationship whereby the application of the CPVA in evaluating the perceived value more correctly will lead to more effective resource allocation. A value of β (0.42) implies that a one unit enhancement in a CPVA application results in a 42% improvement in the efficiency of resource allocation.p-value = 0.002 implies that the association is statistically significant at 95% confidence

level.

2- The correlation between and (CSFs) (r = 0.85): This prove that holding true to is very helpful in meeting critical success factors. The corresponding β = 0.38 relative effect means that the Technique encourages enhancement of its strategy performance in terms of customer satisfaction and efficiency of operations.

3- Correlation of resource allocation with CSFs (r = 0.91): It is the highest value in this table, which verifies that allocation of resources that corresponds to the value perceived by the customer is a best contributor to enhancing organizational and critical success. These findings demonstrate that cost analysis from a customer perceived value approach significantly and positively affects the operational and business performance of an organization. These findings are a strong statistical evidence to promote the use of CPVA as a strategic instrument for resources management in a pursuit of competitive excellence. The results support the assertion that CPVA is a potent strategic instrument to maximize resource distribution by funneling these resources into the activities that deliver the greatest value to the consumer. This enables critical success factors to be achieved that guarantee market excellence and its own perpetuation.

5. Conclusion

The research reached the following conclusions:

1. The utilization of cost analysis customer perceived value Technique for estimating of resource effectiveness was shown to increase precision of the financial and human capital resource allocation in the firm and ultimately lead to better focus on those resources in the real value adding activities for customers.
2. 2- Disparities between conventional costs and value as perceived by customers are now being exposed, indicating the requirement to reengineer cost assignment based upon perceived value for improved effectiveness.
3. 3- Applying customer perceived value based cost analysis not only reduced waste and improved process efficiency, but also contributed to increasing customer satisfaction with products and services by channeling efforts to enhancing quality of high value activities.
4. Customer-Perceived Value Analysis Technique has led to the realization of key success factors, such as product quality, product innovation, and speed of delivery, which have enabled the company to maintain its sustainable competitive advantage.
5. 5. The customer perceived value Technique equips a flexible and dynamic model which allows the executives to take flexible decisions on resource re-allocation based on market changes and customer preferences.
6. The customer-perceived value cost-analysis technique helped to focus expenditure on activities that bring the greatest return in terms of customer value, improving profit and the company's position in the market.

Recommendations:

The research recommends the following:

1. The General Company for Food Products can be better served through continuous application and development of the customer perceived value based costing methodology to result in better allocation of resources and maximum value to customers.
2. It is the advice of this review to focus resources on activities that add concrete value to customers while cutting spending on activities that are either superfluous or have a low value related to them, while streamlining operation and financial situation.

3. The process of gathering perceived value information from customers and analyzing this information should also be periodically enhanced to identify shifts in customer preferences and to transform cost and operating strategies accordingly.
4. Coordination between marketing, production, and finance must be improved to guarantee that resource allocation policies correspond to what customers perceive as value in the offer, and that this leads to achievement of ASFs.
5. The Customers Perceived Value methodology could enhance the employees' and the management's competency in analyzing in costs and deciding if they were given continuous training in the concepts and instruments of this technique.
6. Usage of customer-perceived value Technique should be dynamic in nature, to allow for quick reaction to changes in the market and in customers' needs in order to maintain its superiority and relevance in a fluctuating world.

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