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RESEARCH ARTICLE **Open Access**

COSTS BASED ON CONSUMPTION ACCOUNTING AND THEIR IMPACT ON ACHIEVING COMPETITIVE ENERGY

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Abstract
The increase in local and foreign competition and technological developments in the modern manufacturing environment, as well as the continuous changes in the cost structure, have made the current accounting system insufficient to deal with the operational operations of the Iraqi Ministry of Industry and Minerals. Implementing a new accounting system that analyzes the cost activities that add value and can be exploited has become necessary. It excludes or improves cost activities that do not add value and can be used to achieve sustainable competitive energy. It is a cost system based on consumption accounting that is the primary basis in building and developing the product with the lowest cost and best quality compared to competitors.

Keywords Manufacturing environment, foreign competition and technological developments.

INTRODUCTION

The concept of costs based on consumption accounting and its impact on achieving sustainable competitive energy is one of the modern concepts. It is considered a key to progress and overcoming traditional accounting problems based on production costs, while post- and pre-production costs are ignored in economic units.

CHAPTER ONE

Methodology

Problem of the study

The research problem revolves around the production architecture applied in the Iraqi Ministry of Industry and Minerals based on production costs. In contrast, post- and pre-production costs are ignored, with the units adopting an economical cost system based on strategic electronic management in identifying activities with exploited energy and excluding or improving activities with unexploited energy, which has a direct role. In achieving high productivity with value, far from deviations and

errors, as a comprehensive and integrated strategic approach based on a policy of improving value, eliminating sources of waste and loss in cost activities, and improving product quality.

The importance of the study

The importance of the research is highlighted through the following aspects:

A - The research presents a comprehensive theoretical framework on the concepts of electronic management and its impact on building and evaluating the production architecture in the Iraqi Ministry of Industry and Minerals as an integrated approach based on the exploited energy system.

B - Highlighting the role of electronic management in building and evaluating production architecture as one of the tools for sustainable competitive energy, as it seeks to analyze and reduce operational costs, starting from the stages of research and development, production, and design of the product and ending with providing the product or service to the ultimate consumer.

Objectives of the study

The research aims to give a comprehensive overview of the variables (electronic management and its role in building and evaluating electronic architecture) through the following aspects:

A - Identify the reality of the Iraqi Ministry of Industry and Minerals and the extent to which it keeps pace with technological and economic developments while adopting modern systems in electronic management.

B - Identifying the production architecture system by reviewing the literature on production activities and the extent of its ability to reduce costs, exploit opportunities, reduce deviations and errors, and exclude and improve production capacity.

Fourth: Research hypotheses: The research consists of one idea for correlation and another for influence, as follows:

A- Correlation hypothesis:

- (H0): There is no significant correlation between electronic management and its role in building and evaluating production architecture.

- (H1): There is a significant correlation between electronic management and its role in building and evaluating production architecture.

B- Impact hypothesis:

- (H0): There is no significant influence relationship between electronic management and its role in building and evaluating production architecture.

- (H1): There is a significant influence relationship between electronic management and its role in building and evaluating production architecture.

Fifth: Standards for the research questionnaire form:

The research adopted an electronic questionnaire to collect research data from a sample of respondents and a five-point Likert scale to determine the level of response among the individuals in the research sample. The scale consists of (completely disagree, disagree, neutral, agree, and completely agree). To measure the research variables and their sub-dimensions, a set of standards was adopted, to which modifications and additions were made to suit the Iraqi work environment, as in Tables (1) and (2), as follows:

Table (1): Questionnaire questionnaire measures for the independent variable (x)

Approved Standards	Number Of Paragraphs	Dimensions	Coding
(Cachexia, 2013:185)	3	Cost Allocation	X1

	3	Resource Planning And Idle Energy Management	X2
	3	Providing Information To Help Make Decisions	X3
	3	Control Of Cost Elements	X4

Source: Prepared by researchers based on some previous studies.

Table (2(Questionnaire measures for the dependent variable (Y)

Approved Standards	Number Of Paragraphs	Interviewer	Coding
(Maimon, 2019:26)	3	Superior Quality	Y1
	3	Superior Creativity	Y2
	3	Superior Response	Y3
	3	Superior Efficiency	Y4

Source: Prepared by researchers based on some previous studies.

Sixth: Research sample

The target sample in the research is the purposive sample, as the researchers used the opinions of influential people in the Iraqi Ministry of Industry and Minerals, shown in Table (3), who are the directors, their assistants, heads of accounting departments, and employees with seniority. The forms suitable for statistical analysis were (20) forms.

Seventh: Temporal and spatial boundaries:

A - Spatial boundaries: The Iraqi Ministry of Industry represented the spatial boundaries.

B - Time limits: The questionnaire began to be published from (5/20/2020) to (6/20/2020).

Eighth: Statistical analysis tools

The research used several statistical tools available in the SPSS v.25 program, which are:

1- Normal distribution test.

2- Cronbach's alpha test

3- Arithmetic mean and standard deviation

4- Simple linear correlation test

5- Simple linear regression test

Chapter Two

the theoretical side

First: The concept of electronic management

Electronic management is considered one of the modern concepts, and electronic management is synonymous with each of these terms (electronic business, electronic commerce, electronic management). Electronic business

e-Business has not been around for a decade, as IBM used this term for the first time in 1997 as part of its intense effort to distinguish e-business activities from e-commerce activities.

IBM has defined e-business as "an integrated and flexible strategic approach to distributing distinctive businesses by linking systems with processes for distinct core activities using modern technology."

In other words, electronic business is "the product of a relationship between traditional information resources and systems and the ability to access the Internet and to link essential businesses and activities with the beneficiary parties: customers, suppliers, and workers. Amor Daniel 2000, p. 7.)."

E-commerce is "the use of electronic means to

enable the buying and selling products and services that require different means of transportation from one place to another. (Marilyn & Feinman, 2001, p. 2).

We can say that electronic management means transforming all processes related to the organization's affairs from traditional (paper) transactions to managing these processes through modern electronic and technological means to raise the product's value and facilitate reaching consumers at the lowest possible cost. (Tawfiq Abdel Rahman, 2005, p. 137).

Researchers believe that the definition of electronic management is "a set of activities carried out by all organizations to market their products through well-known social networking sites. We note that electronic management sells products and marketing ideas and converts them into digital information through artificial intelligence.

We see electronic management as an integrated system and an open functional structure to indicate electronic management of business and e-government to indicate general electronic management of business and government directed to citizens, companies, or various government institutions and departments.

We note that electronic management includes all electronic business activities by exchanging all information related to goods and services, ideas, news, and modern trends through what is known as electronic management.

Second: Electronic management elements: It is a group of electronic management elements that the organization uses to sell its products and services. Promotion must be integrated with the marketing strategy so that signals do not reach or the communication process is unclear and confusing to customers" (Bahar, 2017, p. 41). The elements of electronic management can be explained as follows: Everyone believes (Rakez, Ghassan, 2019, p. 29)

1- Creating simplified opportunities to provide services to its students through computers.

2- A means to raise the performance and efficiency of the government.

3- Paperless management consists of e-mail, electronic archives, voice messages, and automated follow-up systems.

4- Management without a place is represented by the mobile phone, the new international phone, and remote work through hidden analytical institutions.

5- Timeless management, continuous 24 hours a day and night

6- Management without rigid organizations, as it works through networked institutions and innovative institutions that rely on the knowledge industry.

Researchers believe that the elements of electronic management are:

1- Providing opportunities for customers through the computer or what is known as social networking sites.

2- A means to raise the efficiency of traditional or global marketing organizations and institutions' performance.

3- The administration operates continuously, without stopping, 24 hours a day.

4- Hidden management because it is not visible on the ground, unlike traditional trade.

Third: The importance of electronic management

The importance of electronic management is evident through enhancing the status and goals of international organizations, as we see that the significance of electronic control is clear from the following shortcomings: Preparing researchers.

1- Increasing opportunities to improve external (global) transactions.

2- Improving the quality of performance electronically.

3- Speed of shopping

4- Reducing time and facilitating electronic transactions for older people.

5- Taking advantage of the opportunities available in advanced technological markets.

6- Benefiting from international foreign transactions regarding the labor market and supporting the products of the national economy.

Production architecture

First: the concept of production architecture

It is an approach to constructing and correcting errors and deviations, whether in production or engineering architecture...etc. That is, it reduces the harmful effects of the good or service. Producers try to protect the product or service by avoiding errors and deviations that occur in the production of the product. And choose products that are friendly to the nature of consumers and society. It is necessary to clarify the concept of production architecture that Arafa defined (Youssef, 2012, p. 19) as "a set of elements that use all the inputs in the operating processes that are simply obtained by each of the human forces represented by (labor, materials, capital) through these factors." We conclude two types of assets: fixed assets, represented by buildings, machinery, and equipment, while the other type is traded assets, represented by stocks, bonds, and securities, as the production architecture represents the backbone of any project, whether it is based on the production of a good or service.

We note, according to the researchers' opinions, that production architecture is one of the modern concepts that must be developed according to modern administrative foundations and concepts so that production units can adopt it to develop their products and establish high-risk production projects under conditions of uncertainty without referring to what is known as (feedback). Production of products without error and matching it with what is required according to actual performance that achieves efficiency and effectiveness, not the development of the commodity; previously, the production stages go through several steps or stages, that is, they start from position No. (1-4) according to pre-planned mechanisms and methods. Suppose the product does not conform to the required specifications. In that case, the defect is treated by referring to position No. (2), for example, and the deviation is addressed, whether it is a deficiency in raw materials or the proper flow of materials in an automated manner. Production architecture has come to eliminate waste of time and address errors and deviations, i.e., correcting and matching the product time after time, according to the concept of production architecture, which is called (building production time after time) without deviations. The shape of the machines that go through the production stages can be clarified.

Second: The importance of production architecture

It highlights the importance of production architecture and its influential role in building and evaluating the work of production organizations and correcting errors and deviations in the natural resources available to produce the commodity. It highlights the role and importance of production architecture in line with developments in business technology, and its significance lies in the following:

1- Addressing errors that cause damage to the produced commodity.

2- Reducing the harm of the product not conforming to the required specifications, i.e., producing a usable product at first glance.

3- It reduces time, effort, and costs.

4- Reducing waste of available productive resources

5- Avoid recycling products that do not meet specifications.

Third: Principles of production architecture

Through our study of the concept of production architecture, we must know what the goals of production architecture are, as they lie as follows:

1- Providing new environmentally friendly products that align with the desires of customers and society.

2- Reducing harm to the product, i.e., not returning to the concept of what is called (feedback).

3- Harmony with the current reality to provide products that serve and align with society's nature.

4- Limiting the use of new resources or what is known as the optimal alternative for the good or service.

5- Meeting the needs of society as a whole.

6- Comprehensiveness: That is, including all concepts related to the nature of product production by reducing production errors by relying on production architecture. It helps in adaptation and reduces the use of excess materials affecting the nature of production, which reduces a lot of time, costs, and speed of completion.

Fourth: Characteristics of production architecture

It is a mechanism for implementing the production process, which is a set of operations that must be implemented in a manner

Correct to obtain the final product in the desired image, as the characteristics of the production architecture can be summarized as follows:

1- The nature of packaging.

2- Recycling production and correcting deviations.

3- Following up on damages in producing the good or service is more accessible.

4- Use of recycled productive rubble.

5- Minimum damage to natural and non-natural materials.

Fourth: Production architecture indicators:

1- Speed in completion

Completion refers to reaching the final production as quickly as possible without referring to errors and deviations in the commodity or product or what is called (final) production. Speed of achievement means reaching the goal as quickly and timely as possible. There are a group of methods that help us develop the skill of rate of completion, which are as follows:

A- Construction and organization (production architecture)

We work to complete our tasks as quickly and timely as possible by building a fundamental base that helps us complete them quickly. Achieving any work requires natural management through which all experience and knowledge can be refined to prevent any defect that would help delay the completion of work.

B- Failure to complete a set of tasks at the same time

When it comes to achievement, we must be aware of the situation we are in now, that is, dividing significant works into small works; that is when multiple tasks must be divided into small pieces to control them and rebuild them according to the concept of production architecture.

1- The lowest cost

Make good use of the available resources for producing the product at the lowest possible cost without increasing costs by rationalizing and reducing the wastage by relying on the concept of production architecture to build the product without harm to avoid errors during the production of the commodity. Lean manufacturing is a means of reducing waste that can cause problems within the manufacturing system without sacrificing productivity, that is, reducing the load or excess weight of producing the commodity without losing other costs resulting from the learning process to reduce costs.

2- The best performance

When we talk about the concept of performance, we must (compare actual performance with what is planned). Better performance depends on understanding and choosing scientific foundations and an intellectual approach by referring to plans or previous experiences. When we talk about the concept of (best performance), it gives a clear picture of good performance. Optimal exploitation of available resources.

Elements of production architecture:

For the production process to take place, specific elements known as factors of production must be available. They include "labor, land, capital, and the organizer." Some economists combine the aspect of organization and organization with labor so that the number of production factors becomes three. Others add the land element to capital so that The number of features has become two, and from this logic, the production architecture includes the following factors:

First: work

It means the labor force and represents all the human effort required in the production processes,

presenting the product in the industrial units and then delivering it to the customer. As defined by (Yacoub, 2009, p. 119): "It is the basic element in the production process, because without it it is impossible to have capital on the one hand and goods and services cannot be produced on the other." So, work is an integral element of the concept of land.

Second, the land

It represents the essential resource on which the product is evaluated. The land element means what is found in the ground and on the earth's surface regarding resources and wealth represented by "agricultural, residential and industrial land, mineral resources, etc. Our study of the land element shows that it is considered necessary for any productive activity, as it is used in several fields (agriculture, industry); that is, there must be an element of land to establish various projects and facilities. Some believe that the concept of land is depreciable and exhaustible, and these people are called supporters of the limits of growth.

Third: Capital

They are intermediate goods that participate in the production process with other elements, making the output more significant than it would have been without them. Capital does not mean liquid money, as it is represented by (machinery, equipment, buildings) and other means used to facilitate production (Yaqoub, Al-Jak, 2009, p. 119). Capital is divided into two parts:

A- Fixed capital includes the first type (buildings, equipment, machinery, transportation).

B - Working capital: It is the production requirements necessary to operate production units and agricultural, industrial, and other activities and is represented by (capital in agriculture, tractors, irrigation machines, and transportation equipment).

Fourth: Organization:

It means a person who rents other elements of production to use them as a product of a good or service, which he sells at a price that generates revenues that exceed the costs of producing that good or service to obtain what is known as profit.

Profit refers to it (Yacoub, Al-Jak, 2009, p. 121) " as the consideration that the organizer receives as a reward for bearing risks to produce goods."

Linking electronic management and production architecture

Production architecture is concerned with two fundamental aspects, namely design and implementation, which are distinguished by the fact that they are not separate. Still, instead, a continuous dialogue is often created between them with the development of production projects from the stage of generating the initial idea of the producer until the development of the product's production and design to the final form achieved after being physically achieved through tools. And the implementation means being available at every stage throughout the ages. The importance of electronic management has emerged.

Productive architecture is a contemporary concept that has emerged over the past decades and works on material realization.

For productive architecture ideas generated using electronic management. It is necessary to adopt the concept of digital electronic models through which products are produced within what is known as artificial intelligence to facilitate the process of creating defect-free products, which reduces a lot of time and effort. The development of many computer-aided design programs that allow the generation and exploration of complex production and design systems, which called for the emergence of methods And new digital methods that produce physical products, which have effectively impacted the material culture of contemporary productive architecture.

The third axis: the practical framework of the research

1- Description of the respondent population: Table No. (3) shows the description of the research sample according to the questionnaire form. The respondents answered personal questions related to (job title, gender, specialization, level of education, and number of years of service). The results showed That the research sample could

form a sufficient understanding of the questionnaire with ease because the respondents are people with high experience and specialization. Most of them also hold advanced university degrees, as follows:

Table (3): Description of the sample of respondents

Percentage%	Repetition	Category	Variable	Percentage%	Repetition	Category	Variable
20	4	Bachelor's	Education Level	20	4	Boss	Career Title
				5	1	Account Manager	
				10	2	Senior Accountant	
45	9	Master's		25	5	Accountant	
				10	2	Observed	
35	7	Ph.D		30	6	Other Than That	
				100	20	The Total	
100	20	The Total		65	13	Male	Gender
55	11	5-1	Experience	35	7	Feminine	
20	4	10-6		100	20	The Total	
15	3	15-11		20	4	Administrative	Specialization
5	1	20-16		55	11	My Accountant	
5	1	20-Or More		25	5	Other Than That	

100	20	The Total		100	20	The Total	

Source: Prepared by researchers based on the questionnaire form

Normal distribution and reliability test: After conducting the normal distribution of the research

variables, their results appeared, and according to the rule referred to by (Hair et al., 2013:71), the values of the coefficient of flatness and skewness shown in Table (4) are all within The acceptable limits of normal distribution, which range from within (±1.96), and this indicates that the research data related to the independent variable (electronic management) and the dependent variable (production architecture) are suitable for conducting statistical tests.

To determine the validity of the questionnaire, its suitability, and its measurement of the research variables, the Cronbach's alpha coefficient was used for this purpose, as in Table (4), as the results showed high reliability for the items of the research scale for the research variables, as their results ranged between (0.78-0.80), and compared to It was stated by (Sarstedt and Mooi, 2014:269) that the value of the Cron Nebach alpha coefficient must be greater than (0.70).

Table (4)

Results of the normal distribution and reliability test for the research variables (n=20))

Dependent Variable				Independent Variable			
Item	Skewness	Kurtosis	Cronbach's Alpha	Item	Skewness	Kurtosis	Cronbach's Alpha
y11	-1.588-	1.594	0.78	x11	-1.888-	1.118	0.80
y12	-1.102-	.968		x12	-.808-	.230	
y13	-1.308-	.414		x13	-1.069-	.833	
y21	-.706-	.305		x21	-.553-	-.834-	
y22	-1.142-	.901		x22	-.803-	-.063-	
y23	-.816-	1.682		x23	-1.067-	.612	
y31	-1.331-	.101		x31	-1.302-	1.521	
y32	-1.285-	.227		x32	-.051-	1.350	
y33	-.647-	.321		x33	-1.308-	.414	
y41	-1.209-	1.141		x41	-1.177-	.585	
y42	-1.396-	.931		x42	-.442-	-.586-	
y43	-1.907-	.055		x43	-1.129-	1.348	

Source: Spss v.25 output

1- Descriptive statistical analysis of the research variables: The results of Table (4) indicate the level of the independent and dependent variables from the point of view of the research sample, as the general average of the independent variable, which is (electronic management), is (3.84), and the available standard deviation is (0.59).), and this indicator shows the extent of consistency and homogeneity of the answers. Since the general average is higher than the hypothesized average of (3), this variable is considered available according to the respondents' views. The maximum standard

between the items for the independent variable is (4.3), Which was the case for paragraph (x21), which stipulates (employing idle or surplus energy in a way that contributes to increasing production capacity).

Also, the general average of the dependent variable (productive architecture) is (3.78). The available standard deviation is (0.55). This indicator shows the extent of consistency and homogeneity of the answers. Since the general average is higher than the hypothesized average of (3), then This means that this variable is considered available according to the views of the respondents, and the highest standard between the paragraphs for the dependent variable is (3.95), which was the share of section (y43), which states (The organization uses electronic management and advanced electronic promotion in completing its operational and administrative processes).

Table (5): Descriptive statistical analysis of the research variables

Descriptive Statistics			
Mean	Std. Deviation	Quetions	Item
4.15	1.03	The more an organization's management is able to determine the exchange relationships between resources, the more accurately it can achieve in allocating costs	x11
3.35	.98	Not burdening idle production capacity on services (charging the service at the cost of the amount of resources used)	x12
3.55	1.14	Determine the causal relationships between the outputs and the resources used to achieve the outputs	x13
3.68	.68	x1	
4.30	.73	Employing idle or surplus capacity to contribute to increasing production capacity	x21
3.80	1.19	Identify resources that are likely to represent a constraint or bottleneck for the organization	x22
3.85	1.26	Increase the clarity of idle energy through full disclosure	x23
3.98	.82	x2	
3.85	1.08	Identify and measure cost reduction trends in the resources used	x31
4.15	.93	Determine accuracy in resource planning and energy management in the organization	x32
3.75	.91	Understand the initial and proportional nature of costs at the tactical level	x33
3.91	.83	x3	

4.0	1.21	Tracking the amounts of used and unused resources and identifying idle capacity, limitations and bottlenecks on an ongoing basis	x41
3.7	.97	Comparison between the planned quantity of outputs for the resource pool and the costs related to consuming this volume of resources with the actual quantity and actual costs for this volume of resources.	x42
3.65	1.13	Providing accurate predictive results at a more appropriate time and analyzing deviations extensively	x43
3.78	.90	x4	
3.84	.59	X	
3.85	1.13	The organization provides high-quality services that meet the needs and desires of the customer	y11
3.9	1.02	The organization evaluates quality in order to continually improve it	y12
3.75	.91	When providing services, the organization takes into account that they conform to international specifications and quality standards	y13
3.83	.88	y1	
3.75	1.11	The organization pursues a policy of innovation and creativity in its services as an essential part of its organizational culture	y21
3.65	1.18	The organization develops its services based on new market studies to adapt to them	y22
3.70	.97	The organization's members have the ability to create new creative ideas that enhance its position in the market	y23
3.70	.65	y2	
3.90	.96	The organization is distinguished by its high ability to respond to the needs of all customers at the appropriate time and place	y31
3.80	1.02	The plans and policies followed by an organization are characterized by flexibility to achieve its goals	y32
3.65	.98	The organization seeks to make its services highly flexible	y33

3.78	.64	y3	
3.85	1.2	The organization seeks to reduce its costs through the optimal use of its resources	y41
3.71	.82	The organization adopts methods and techniques to develop the efficiency of operations	y42
3.95	.88	The organization uses advanced technology to complete its operational and administrative operations	y43
3.83	.63	y4	
3.78	.55	Y	

Source: Spss v.25 output

1- Testing research hypotheses:

A- Testing the correlation hypothesis:

(H0): There is no significant correlation between electronic management in building and evaluating production architecture.

(H1): There is a significant correlation between electronic management in building and evaluating production architecture.

Through the results in Table (5), it is clear that there is a correlation relationship. There is a significant correlation between electronic management and productive architecture, with a value of (0.808), and this relationship is an essential relationship between the variables according to the value of (p), which appeared to be less than its value (0.05). Hence, we infer that the alternative hypothesis has been verified.

Table (6) Results of testing the correlations between electronic management in building and evaluating production architecture

Correlations		
Y		X
0.808**	Pearson Correlation	
0.000	Sig. (2-tailed)	
20	N	

Source: Spss v.25 output

A- Testing the impact hypothesis:

- (H0): There is no significant influence relationship between electronic management and its role in building and evaluating production architecture.

- (H1): There is a significant influence relationship between electronic management and its role in building and evaluating production architecture.

It is clear from the results obtained by following up on Table (5) that there is a significant effect between electronic management and its role in building and evaluating productive architecture.

The value of (f) for the test was more significant than the value of (f) tabulated below the level of significance (0.05). The regression model coefficients recorded a discount of (0.757) for the beta coefficient (B) and (0.901) for the alpha

coefficient (a), meaning that the increase One time in the independent variable leads to the rise of (0.757) in the dependent variable. Here, the regression equation can be formulated as follows:

$Y = \alpha + \beta X1$

(Productive architecture) = 0.901 + 0.757 (electronic management)

From monitoring the value of the explanatory coefficient, it appeared that the model has high explanatory power, as its value reached (0.655), and this indicates that costs based on consumption accounting explain (65.5%) of the variance occurring in the adopted variable, production architecture - and this proves the acceptance of the alternative hypothesis.

Table (7) Coefficients of an influence model between electronic management and its role in building and evaluating production architecture.

Interpretation coefficient (R^2)	value(t)	value (f)	Beta value (B)	Alpha value (a)	Variables
0.655	5.819	33.866	0.757	0.901	X
• The tabular (f) value with a significance level of (0.05) and a degree of freedom (19) = 4.38 • Tabular (t) value with a significance level (0.05) and degree of freedom (19) = 2.093					

Source: Spss v.25 output

CONCLUSIONS

1- The results of descriptive statistics showed that the research sample accepted the research variables and agreed on the presence of variables in the model.

2- The research results showed that electronic management and production architecture have a positive relationship in eliminating errors and deviations in production.

3- The results of testing the impact hypothesis showed that electronic management significantly impacts building and evaluating production architecture.

RECOMMENDATIONS:

1. implementing the production architecture system in the Iraqi Ministry of Industry and Minerals is necessary because of its positive role in improving the organization's performance and raising its efficiency.

2. The production architecture system provides reliable information that helps electronic management reduce costs while giving a comprehensive overview of production capacity, how it exploits resources and expenses, and how to manage that energy and not load it on the producing units.

3. The productive architecture system determines modern methods and methods by dividing the resources of the economic unit into productive capacity, non-productive capacity, and idle capacity.

4. Integrating electronic information systems in building and evaluating the production architecture helps the productive economic unit reduce costs, improve the quality of the product, and assess it optimally.

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