

CYPRUS INTERNATIONAL UNIVERSITY

Research Questionnaire

The Role of Resource Consumption Accounting in Achieving Competitive Prices and Sustainable Profitability

Dear Participant:

My name is Abdurrahman Mawlood Mustafa and I am a graduate student at Cyprus International University. For my final project, I am examining ***“The Role of Resource Consumption Accounting in Achieving Competitive Prices and Sustainable Profitability”***. Because you are a part of the top 30 performing companies using resource consumption accounting in Kurdistan, I am inviting you to participate in this research study by completing the attached surveys.

The following questionnaire will require approximately about 8 minutes to complete. There is no compensation for responding nor is there any known risk. In order to ensure that all information will remain confidential, please do not include your name. Copies of the project will be provided to Cyprus International University. If you choose to participate in this project, please answer all questions as honestly as possible. Participation is strictly voluntary and you may refuse to participate at any time.

Thank you for taking the time to assist me in my educational endeavours. The data collected will provide useful information regarding the role of resource consumption accounting in achieving competitive prices and company profitability. If you would like a summary copy of this study, please complete and detach the Request for Information Form and return it to me in a separate envelope. Completion and return of the questionnaire will indicate your willingness to participate in this study. If you require additional information or have questions, please contact me at the number listed below.

Sincerely,

Rizgar Arab Abdurrahman Mawlood Mustafa
PhD Student, Cyprus International University
Department of Business Administration
Email: arahman.gardi@gmail.com

SECTION ONE: DEMOGRAPHY SECTION

1. Gender	
<input type="checkbox"/> Male	<input type="checkbox"/> Female
2.. Age	
<input type="checkbox"/> 18-30 years	<input type="checkbox"/> 31-45 years
<input type="checkbox"/> 46-60 years	<input type="checkbox"/> 61 years and above
3. Job position	
<input type="checkbox"/> Cost accountant	<input type="checkbox"/> Finance manager
<input type="checkbox"/> General manager	<input type="checkbox"/> Marketing manager
<input type="checkbox"/> Human resources manager	<input type="checkbox"/> Other
4. Industry	
<input type="checkbox"/> Telecommunication	<input type="checkbox"/> Food and agriculture
<input type="checkbox"/> Construction	<input type="checkbox"/> Mining industry
<input type="checkbox"/> Manufacturing	

SECTION TWO: INFORMATIVE SECTION

This section contains statements that measure the role of resource consumption accounting in achieving competitive prices and company profitability. Please tick your response according to the following scale:

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly agree

		1	2	3	4	5
	Resource consumption accounting					
5	Resource consumption accounting provides a clear insight into the causal relationships among resources within the organization and their associated costs.					
6	The information to calculate a fully absorbed cost is readily available.					
7	Resource consumption accounting handles fluctuations in final product or service output volume accurately without distorting cost allocations.					
8	Costs from previous years at aggregate, departmental and product-level are examined and compared over the period.					
9	Resource consumption accounting can be used in acquiring the operational and cost data needed to create management information.					
10	Resource consumption accounting provides resource divisibility insights vital for bridging the operational and decision support cost concepts.					
11	Resource consumption accounting provides managers with much greater clarity about which part of the organization is responsible for costs and resource utilization.					
12	The information is readily available to produce within the organization and multidimensional (product, service, customer, etc.) contribution margins and profitability reporting.					
13	Performance measures for drivers of costs are developed or refined across the components of the business model.					
14	Key pricing data is captured centrally and made available in the form of a pricing tool to relevant employees.					
15	Resource consumption accounting systems can be applied more comprehensively than other cost accounting methods like activity-based costing.					
16	Scenarios on projections of volumes, prices and cost structures are performed to analyze the risks of associated activities and targets.					
17	Performance trends for inputs, outputs, outcomes and relevant benchmarks are tracked to ensure targeted results are competitive.					
18	Measures for activities are cascaded to all levels in the organization to help people understand how their success contributes to organizational success.					
19	Budgeting processes are transparent and consultative.					

20	Due consideration is given to non-financial information in investment decisions.					
21	Investment appraisals are based on cash flow information, which is relevant, accurate, reliable, consistent, complete and timely.					
22	The results of investment appraisal calculations are presented to decision-makers in a simple and transparent format before the investment decision.					

		1	2	3	4	5
	Competitive pricing					
23	The adopted pricing strategy leads to an increase in customers' purchasing frequency.					
24	Customers are willing to pay whatever price charged by the company on its products and services.					
25	The company's selling price matches the level of satisfaction enjoyed by the customers.					
26	The company's selling price is sufficient to lure customers from other companies.					
27	The company's selling price is a reflection of the level of competition faced by the company.					
28	The company's selling price matches the level of satisfaction enjoyed by the customers.					
29	The company can break even at its current price.					
30	The level of profits earned by the company at the current market price is highly satisfactory.					
31	The company involves customers when determining new prices to charge on its products and services.					
32	The government's legislations have a significant impact on the company's pricing policy.					
33	Market forces of demand and supply have a significant impact on the company's pricing policy.					
34	Production, marketing, selling and distribution, and other costs tend to influence the prices charged by the company on its products and services.					
35	The company's product and service uniqueness help to give it a stronger influence on its ability to charge high prices on its products and services.					
36	The nature of products and services provided by the company tends to influence its pricing strategies.					
37	Economic conditions tend to interfere with the company's ability to charge satisfactory prices on its products and services.					

		1	2	3	4	5
	Sustainable profitability					
38	The company observed an increase in sales volume over the past five years.					
39	The company's retained profits have increased over the past five years.					
40	Applying resource cost consumption and competitive pricing strategies has been effective in minimising costs like labour cost, energy cost, etc.					
41	The company's return on investment from projects, assets and companies has increased considerably over the past five years.					
42	The company accumulates enough profits to invest in reducing harmful materials.					
43	The company accumulates sufficient profits to invest in reducing waste as inputs.					
44	The company accumulates sufficient profits to invest in enhancing the efficient use of raw materials.					
45	The company accumulates sufficient profits to invest in renewable resources.					
46	The company accumulates sufficient profits to invest in reducing total waste disposal.					
47	The company accumulates sufficient profits to invest in reducing greenhouse gas emissions.					
48	The company accumulates sufficient profits to invest in reducing noise pollution.					
49	The company continuously engages in activities aimed at improving employee satisfaction.					
50	The company accumulates sufficient profits to invest in employee training and development programs.					
51	The company annually supports community and social development projects and activities.					
52	The company annually engages in corporate social responsibility programs aimed at promoting community growth and development initiatives.					

Thank you for your participation