

Cost Cell Model as a Tool to Enhance Competitive Advantages in the Syrian Textile Establishments

(A Case Study of the General Company for Spinning and Weaving)

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Abstract

The research aims to use the cost cell model as a tool for the analysis of costs in the Syrian textile establishments in order to achieve cost reductions, which are a significant competitive advantage in the institutions. The research problem was formulated in the following question: does the proposed cost cell model form a tool to reduce costs in order to enhance the competitive advantages in Syrian textile establishments?. The method used in this research is the application of the proposed model in the general company for spinning and weaving in Damascus – one of the Syrian textile companies in public sector – to analyze its costs, and obtain cost information that can be useful in identifying the company's weaknesses and strengths in order to support the competitive advantages. The research found a number of conclusions from the application of proposal cost cell model, the identification of a clear and detailed structure of the costs in the company – the case study – in each of the activities of inbound logistics, production, outbound logistics, marketing, and the cost cells associated with these activities, and the identification of the relative importance of each of them and the possibilities of reduction with the aim of strengthening the competitive advantages of the company through a strategy of cost leadership. There are also other important findings and proposals.

Keywords:

Cost cell model, competitive advantages, the Syrian textile establishment, spinning and weaving company .

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