

## **Thesis's Abstract**

**Pakinam Seif Eldin Youssef** – A suggested framework to use inter-organizational cost management in supply chain to achieve cost leadership, Ain Shams University, Faculty of Commerce, Accounting & Auditing department, 2017.

Inter-organizational cost management is defined as the extension of internal cost management antecedents across the organization's boundaries to manage strategic costs that involve the coordination between the company and other organizations in supply chain to achieve cost leadership. The current study discussed inter-organizational cost management with the three antecedents internal cost management, information system integration & absorptive capacity and presented the relationship between these three antecedents and inter-organizational cost management and between these antecedents jointly through a unifying framework which composed of four steps as follows: First step: Selecting the suitable supplier for managing inter-organizational costs where this supplier must be a family member supplier with virtual organization type of inter-organizational relationship. Second step: Understanding the resource based view theory upon which inter-organizational cost management process is built. Third step: Conditioning factors for inter-organizational cost management which is considered very important step. Fourth step: Discussing and explaining inter-organizational cost management antecedents (internal cost management-information system integration & absorptive capacity), By conducting correlation and path analysis the researcher concluded that there is a positive relationship between the three antecedents and inter-organizational cost management and between the three antecedents jointly.

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**The researcher**

### **Dedication**

To my father	My role model
To my mother	Source of kindness and support
To my husband	For his valuable support
To my children	Adam, Zeina and Younis



Ain Shams University

Faculty of Commerce

# **A suggested framework to use inter-organizational cost management in supply chain to achieve cost leadership**

Empirical study

A Thesis to get the Master's Degree in Accounting

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