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Designing an Integrated Model for Measuring Cost Value Using Big Data (BD) and Artificial Intelligence (AI) Techniques to Improve Performance Efficiency and Enhance Environmental Sustainability: an Empirical Study at The General Company for Hydraulic Industries

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Citation: Ali Abdul Hussein H A Z. Designing an Integrated Model for Measuring Cost Value Using Big Data (BD) and Artificial Intelligence (AI) Techniques to Improve Performance Efficiency and Enhance Environmental Sustainability: an Empirical Study at The General Company for Hydraulic Industries. American Journal of Economics and Business Management 2026, 9(2), 502-521.

Received: 10th Nov 2025

Revised: 21th Dec 2025

Accepted: 14th Jan 2026

Published: 06th Feb 2026



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Abstract: This research is to develop integrated model for cost value analysis using big data and artificial intelligence technology in General Company for Hydraulic Industries for efficiency of performance and environmental sustainable informance at the GC for Hydraulic Industries. due to economic and environmental problems it is become more and more imperative to use advanced technology to analyze the data and to improve the process. This model is based on the use of artificial intelligence techniques (e.g., machine learning or big data analysis) to analyze big data, which is available in the company, in order to find patterns and trends that impact the production cost and operational efficiency. The model tries to provide solutions for reducing the costs of energy and resources, as well as environmental impact of power plants and industrial processes in general. By this it intends to offer the latest solutions in the reduction of operational costs, the enhancement of information on resource use, and of mitigating the consequences to. And application level of the model, where the hydraulic domain is our specific application domain – resource-related data, energy- related data, production quality and environmental- related data are all considered. They anticipate this model to provide new perspectives in improving operations and continuing to drive change towards environmental sustainability, competitiveness, and corporate social responsibility. The work includes a detailed consideration of how the big data and artificial intelligence technologies are employed in this context with practical company examples. Through this study performance enhancement and environmental pollution reduction has been achieved.

Keywords: Cost Value, Big Data (BD), Artificial Intelligence (AI) Technologies, Performance Efficiency, Environmental Sustainability, General Company for Hydraulic Industries

1. Introduction

Heavy industries are a backbone of the national economy, due to their high contribution in infrastructure building and economic productivity. Among them the hydraulic industry is a good representative which depends on high-tech for a real efficient production process. With the development of science and technology, it is imperative to adopt advanced technologies to improve performance, reduce cost, and relieve the environmental burden in the industrial production. Recently, all kinds of industries have experienced the significant improvement in data analytics technologies, spurred by the emergence of big data and AI technologies. They enable substantial efficiencies to be driven in production processes and strategic decisions can be taken on the basis of verified data analysis. Using these technologies, companies can spot patterns that influence production costs, leading to better operational efficiencies and less waste. This study intends to investigate how industrial big data and artificial intelligence technologies can be employed to evaluate and analyze the cost value of hydraulic industry to enhance the performance General Company for Hydraulic Industries. Utilizing this approach, significant process enhancements can be obtained, production costs are reduced, and the environmental effects of production procedures can be minimized. The pace of technological advancement and environmental sustainability goals is increasing pressure industrial companies to keep up in the face of global issues including climate change and rising resource consumption. Thus, it is necessary to develop new strategies based on data analytics and artificial intelligence (AI) to effectively utilize the resources and increase competitiveness in societal management (social responsibility).

2. Materials and Methods

Research Methodology:

The methodology of the study is composed of both the problem of the research and its significance and objectives and hypothesis, as well as the research community and sample and the scientific method applied.

Research Problem:

The Iraqi industrial companies, more specifically the General Company for Hydraulic Industries, have very big problems in calculating the production cost on solid bases and in a reliable way. Traditional cost accounting methods are based on incomplete and disjointed information, primarily concerning basic costs (i.e., raw material, labor) and excluding from consideration various operational and environmental data that influence the actual cost of making a product. This disconnects between operational, financial and environmental data means that the company can't really analyze its costs in a holistic manner — making it less able to identify areas where it can streamline and cut waste and expenses. Also, the environmental consequences of industrial activity are not properly evaluated, contradicting an increasing global demand for environmental sustainability. As a result of these developments, big data technologies and artificial intelligence in particular have emerged as strong instruments for processing and analyzing vast amounts of heterogeneous data to extract precise and meaningful patterns that can guide better cost management and the reconciliation of economic performance with environmental performance. How to utilize big data and artificial intelligence (AI) technologies to establish a comprehensive production cost model at General Company for Hydraulic Industries (GCHI) that enhances its performance efficiency by cost reduction and environmental friendliness? is the research question underpinning this study.

The importance of the research:

By leveraging big data and AI technology, this research presents a holistic cost model that captures and analyzes cost more accurately and thoroughly than traditional models, allowing the enterprise to gain a better understanding of the factors that influence production cost. The proposed model identifies patterns and opportunities to streamline processes and minimize waste, thus improving production efficiency and decreasing

operating costs. The study contributes to the inclusion of environmental variables in costing which is the basis to support decisions that incorporate reducing environmental impact and attaining sustainability goals due to ever stricter environmental policies and increased awareness on natural resource conservation. This study contributes to the promotion of the application of new technology such as artificial intelligence and big data in the field of manufacturing, which enhances the analytical capabilities of the enterprise and helps in the digital transformation of production. The model ensures that the decision makers have accurate and comprehensive information to make financial decisions and investment planning optimal, focusing at least in part on the attainability of an economic-environment equilibrium. Furthermore, from the perspective of big data and artificial intelligence applications in assessing and analyzing the industrial costs, the research also enriches the science connotation, which can be a reference for further study and research.

Research Objectives:

These research objectives aim to enhance the General Company for Hydraulic Industries cost measurement and analysis process utilizing big data technologies and artificial intelligence (AI) to balance economic efficiency with environmental sustainability, and these objectives are stated as the following:

1. Developing a model using big data technologies and artificial intelligence based on the combination of operational, financial, and environmental data for the high-precision calculation and analysis of production cost.
2. Applying AI techniques to process and analyze data, identify patterns that minimize waste, maximize productivity, and reduce operating expenditure.
3. To incorporate environment criteria and indicators within the cost measurement model for assessing the environmental consequences of production systems and suggest possible improvements for enhancing environmental sustainability and for reducing emissions and waste.
4. Offering sophisticated analytical tools that enable management to make strategic decisions supported by true and complete data, reflecting the real costs and the end of reality of environmental performance.
- 5- Successful integration of various (operational, financial and environmental) data sources for a unified analysis towards a better understanding of cost drivers.
- 6- Enabling its business digital transformation by providing innovative based on artificial intelligence and big data solutions to increase the competitiveness and sustainability of the company.

Research Hypotheses:

This study [is] motivated by the following overarching hypothesis: the application of an integrated model oriented to the realization of big-data and AI related technology under the environmental condition of the General Company for Hydraulic Industries can eventually lead to an improvement in the precision of production cost estimation and in energy efficiency and environmental friendliness at the company. The following sub-hypotheses are formulated from this hypothesis: 1- Big data significantly improve accuracy in gathering and quantifying operational costs in comparison with traditional approaches. 2- Use of artificial intelligence technologies leads to early identification of possibilities for waste reduction and productivity enhancement. 3- Environmental impacts of industrial processes can be mitigated by considering environmental factors in the cost quantification model. Fourth, When applied with adequate operational, financial and environmental data, the method provides a richer source of information for supporting effective decision making. 5- Advantages of adopting the integrated model © The hybrid solution design options derived from the model allow choosing the most effective option for the particular set of activities of the enterprise. 5 - This integrated approach enables the company to develop its capabilities in digital transformation as well as increasing its potentiality in the market.

Research Population and Sample:

The community of interest includes the whole Iraqi industrial enterprises that operate in industrial manufacturing and were interested in performance enhancement cost reduction and environmental green sustainability in the view of adopting advanced technologies such as big data and AI. The General Company for Hydraulic Industries which is an applied case to investigate the applicability of big data technologies and AI to measure and analyze cost of production and to improve performance efficiency and environmental sustainability in an Iraqi industrial context represents the research SAMPLE.

In this study, the descriptive-analytical method will be used by employing contemporary data analysis techniques due to the following:

1. **Descriptive Methodology:** The goal is to describe and explain the present state of measuring production cost in general company for hydraulic industries through the acquisition of data concerning operational, financial and environmental processes and considering whether big data and ai. techniques can contribute to enhancing these processes.
2. **Analytical Method:** It serves the purpose of processing the information to find trends and correlations such as the correlation of utilizing big data and artificial intelligence with increasing cost measurement, performing efficiently and maintaining the environment.
3. **Big data and artificial intelligence enable:** Run big data analytics on vast amounts of operational, financial, and environmental data using technologies such as Hadoop and Apache Spark, applying machine learning algorithms, and develop predictive and prescriptive models to assist in decision-making, drive cost reductions, and enhance sustainability.

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.

Previous Studies:

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

1- A study entitled "Big Data Analytics for Cost Optimization and Environmental Sustainability in Manufacturing" [1]: The paper investigates the potential of big data in enhancing production process cost prediction and resource wastage with the inclusion of environmental sustainability indicators during the industrial performance enhancement. It was primarily concerned with solving the problem of simultaneously identifying cost patterns and minimizing environmental impact by analyzing large sets of operational and environmental data. The study concluded that big data analytics led to a 15% reduction in operational costs by enhancing forecasting accuracy and minimizing waste, and also helped a 10% reduction in carbon emissions by optimizing energy and material use, realizing an integration of the economic and environmental objectives.

2- Patel & Kumar study titled "Integrating Machine Learning with Big Data for Cost Control in Industrial Supply Chains" [2]: This research was intended to couple some machine learning techniques with huge databases to advance cost analysis in an industrial supply chain, so as to enhance the precision in cost predictions and to minimize waste of raw materials and resources through tracking operational and financial information. It was demonstrated that the accuracy of cost forecasting was increased by 18% so that companies could better organize their financials, as well as decrease material waste by 14% due to early identification of non-efficient patterns in the supply chain, thus improving economic and environmental performance.

3- A study entitled "Environmental Impact Assessment Using Big Data and AI in Hydraulic Systems" [3]: The goal of the research was to apply big data and AI

technologies for precise quantification of environmental effects caused by hydraulic machinery, enabling the formulation of a smart environmental assessment system predictive in nature for emission abatement over resource use efficiency. Results from the study indicate the development of an automated assessment system that can potentially reduce emissions by 20% through early detection of unsustainable trends in hydraulic processes, as well as maximizing environmental sustainability and minimizing the negative consequences of industrial processes by optimizing the use of resources, including water and energy.

4- A study entitled "AI-driven Predictive Maintenance to Reduce Costs and Carbon Footprint in Hydraulic Industries" [4]: This work was focused on building an AI model to forecast when and why plant in the hydraulic industries will break down in the near future, thereby minimizing the downtime and enhancing environmental sustainability through reduction of energy usage and waste. The historical maintenance data and sensor data were employed in the study to train the model to anticipate maintenance needs ahead of failures. The investigation revealed a 20% reduction in maintenance costs due to decreased unanticipated breakdowns, and a 12% reduction in energy use due to optimized maintenance and curtailed downtime, leading to enhanced environmental performance and abatement of carbon emissions.

5- A study entitled "Sustainable Manufacturing: AI Models for Energy Efficiency and Cost Reduction" [5]: The objective of the research was to develop AI models for monitoring and analyzing energy consumption in manufacturing facilities, and relate to production and quality metrics, to enable energy-aware production with the potential for energy consumption and cost reduction in manufacturing plants. By refining process scheduling and minimizing resource use at suboptimal times, the study achieved a 25 percent increase in energy efficiency and a 17 percent decrease in operational costs due to these enhancements, while enabling environmental compliance by lessening noxious emissions.

6- A study entitled "AI-based Cost and Sustainability Optimization in Industrial Equipment Maintenance" [6]: Objectives - To investigate the application of artificial intelligence (AI) based algorithms for predictive/smart maintenance of industrial equipment, with the potential of cost reduction and sustainability enhancement through waste reduction and resource utilization optimization. The attention was placed on the design of predictive models for optimal maintenance with respect to equipment operation data. The average maintenance cost was found to be reduced by 22% through the reduction of unnecessary maintenance and the improvement of maintenance schedules, as well as the quarter waste in maintenance was diminished by 15% through the better utilization of spares and the reduction of the waste generated, which supported the economic and environmental efficiency of the industrial company.

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

In this work, we investigate the value of cost measurement in big data and artificial intelligence (AI) technologies with application to the General Company for Hydraulic Industries for enhancing performance efficiency and boosting environmental sustainability. Although some prior studies have considered big data or artificial intelligence as a tool to optimize costs or enhance sustainability individually or in some context, here we bring together such technologies in a single model for the distinct hydraulics industry segment in a local context [1][2][4]. This study is unlike the previously published articles such as the following:

1- Technology and Data Convergence: Big data analytics, machine learning, and predictive AI models converge within the same framework to analyze cost, performance, and sustainability simultaneously.

2- Local Action-Oriented Application: Energy focused direct application of the model to the General Company for Hydraulic Industries, capturing actual, and relevant, local

environmental and economic imperative, thereby contributing verisimilitude into the results.

3. The promotion of environmental sustainability and economic efficiency: Although a few research works were concentrated on cost reduction solely, or improving sustainability individually, this research draws a cohesive vision that merges environmental and economic objectives to minimize the carbon footprint while maximizing resource utilization.

4- Providing a comprehensive cost-value measurement model: The study brings together the advanced tools and techniques to measure and analyze cost in a more accurate and effective manner and to support strategic decisions with the use of big data and analytics. Thus, it can be concluded that the present study provides relevant added value in terms of applicability, technology integration, and compliance with sustainability principles consistent with current industry trends

Second Topic: The Theoretical Aspect of the Research

The concept, importance and methods of measuring the value of the cost :

The cost value: the amount of money spent on the resources consumed to create a product or offer a service, where the resources may include raw materials, labor, energy, and overhead. The cost value is the fundamental measure in financial and productivity management and it accurately describes the economic side of production. A proper quantification of the cost value may enhance strategic planning and eliminate the waste in terms of resource management [7].

The significance of cost-value analysis is primarily due to its essential function in assisting companies in making sound financial and managerial decisions. If you don't measure it, you can't manage it... or identify areas of operational weakness or potential improvement. Accurate cost estimation enables an organization to increase its profit by estimating future costs more effectively and by utilizing resources more efficiently, and it also improves transparency and the sustainability of operations by tracking resource consumption [8]. There are many ways to calculate the value of cost, depending on the type of work and the amount of information available, such as [9]:

1- Historical costs is derived from accumulated actual cost of work performed at a specific time and used as a basis to analyze future performance.

2. Activity-based costing (ABC) allocates costs based on the activities that consume resources making the cost calculation per product or service more accurate.

3. Standard costs are the results of anticipated costs that are expected to occur based on certain assumptions and are used as a benchmark to the actual costs to highlight the variances.

4- Variance analysis: It contrasts the true and predicted costs of a product, to determine the causes of discrepancies and the corrective measures.

5- Life Cycle Assessment: It includes a consideration of all the associated costs over a product or a project's life cycle, from design to ultimate disposal.

6- Cost measurement based on big data: It is through the operations of large data analysis to pinpoint costs and analyze the habits of consumption and waste.

With the advancement of technologies, big data has become a core tool to enhance the precision of cost-value calculation, as it allows to collect and process large amounts of data from different channels for more detailed operation cost analysis. The application of big data in cost measurement has identified invisible patterns and consumption in traditional measurement methods, and has helped enhance strategic decisions and reduce operational cost [10].

AI technologies also contribute towards increasing the accuracy of cost measurement, as predictive models and machine learning which analyze data at high speed and high efficiency are available. Using AI algorithm, it becomes possible to continuously predict the evolution of costs and immediately detect the possibility of improving the production

processes and minimizing the waste, enabling a better organizational response to the changes of markets and environment [11].

Nevertheless, there are challenges in cost-value measurements including the integration of heterogeneous and complex data sources, data accuracy, and privacy protection. Best practices for combining big data and AI revolve around enhancing integration and trust with environmentally sustainable cost measurement embedded as a core element of measurement and reporting, a cutting-edge trend that increasingly connects economics and environment in a contemporary cost management framework [12].

Using Big Data (BD) to Design an Integrated Model for Measuring the Value of Cost :

The application of big data provides a sophisticated scientific foundation for developing accurate and flexible models to quantify the value of cost in particular in industrial settings with complicated and variable process. Big data analysis can be used to investigate the hidden relations among cost components such as raw material, energy, time and good manufacturing practices, and to develop an integrated model that can forecast real cost and analyze cost variance in real-time. Big data platforms such as Hadoop and Spark offer a platform for large amounts of temporal and operational data processing, and such data can be analyzed to accurately derive patterns of efficiency and waste [13].

Analytical big data intelligence is leveraged to bring financial information together with logistics and manufacturing data into a single model that associates cost with performance, and aids in predicting future costs as a result of changes in production inputs or operating conditions. The BD-based integrated model demonstrates a high adaptability to complex production environments and provides real-time predictive insights that enable decision makers to optimize processes and reduce waste while maintaining product quality [14].

In addition, given big data trends in cost models, these are now not only quantitative models but also contextual and cognitive models, making it possible to estimate the effect of indirect factors (e.g., market volatility and changes in customer behavior) on cost. The empirical results of a field experiment in the heavy manufacturing industry indicate that running an enhanced BD-based analytical framework on the platform contributed to a 35% reduction on cost calculation time with 22% improvement of the accuracy of estimation [15]. This demonstrates that a core of seamlessly integrated, high-granularity data analytics and cost accounting tools signals a strategic orientation for significantly enhancing financial efficiency and productivity in industrial firms.

Using Artificial Intelligence (AI) Technologies to Design an Integrated Model for Measuring Cost Value:

The tools of artificial intelligence have changed the way we measure and manage costs, leading to the adoption of holistically designed models that employ ML and DL algorithms to model cost behavior and detect cost drivers with strong precision. These models contribute to cost predictions in terms of production, material, or energy changes over time and they allow for proactive measures to reduce waste and improve the financial performance [16]. Such models are also appearing increasingly in industrial and logistics applications, where they are directly tied to KPI and value chain analysis.

The proposed holistic model exploits AI at (1) data processing of raw data collected from the operational systems, (2) identification of cost patterns, (3) estimation of process costs under various scenario conditions, and (4) automated advices to decrease costs with no impact on quality or service performance. Empirical studies show that algorithms like Random Forest and XGBoost achieve very high predictive accuracy for industrial cost estimation, especially if using temporal and behavioral data [17].

The combination of AI and process simulation (PS) technology allows the development of more dynamic hybrid models. Such models allow the effect of any change in production processes on the end cost to be evaluated in real time, resulting in an

increased capacity of enterprises for rapid response to market or operational changes. An application in the heavy industry domain demonstrated that incorporating AI into cost modeling led to a 26% reduction in estimated deviations and a 19% improvement in resource management [18].

The Role of the Integrated Model for Measuring the Value of Cost in Improving Performance Efficiency :

The combined cost profiling approach yields a fairly detailed view of cost by activity and product, enabling the organization to redistribute resources more effectively. Using financial and operational data in an intelligent manner, it can be determined where in the organization resources are being overused or wasted. A research in the medium manufacturing industry states that applying an integrated model lead to a 18% in the budget allocation within one year [19].

Since cost is tied to actual performance output, management can make decisions based on hard data rather than estimates. The integrated model delivers real-time analytics to inform modifications to production lines, adjustments to schedules, or re-design of processes, thus enhancing the agility of the enterprise. Field experiments also suggest that those firms which base their decisions on analytical cost models can significantly reduce downtime, by as much as 12% at the very least [20].

The model facilitates early identification of waste or low-value activities by quantifying the cost versus the value added of each activity. A thorough investigation like this makes it possible to redesign the process and eliminate waste, which is directly reflected in performance efficiency. A case study result in electronics factories shows that by minimizing waste resulted from misdistribution, the operational efficiency has been improved by 23% [21].

The model serves as a link between financial metrics (such as unit cost and profit margin) and operational metrics (for example, productivity rate and cycle time). This connection armors managers with a holistic view of how operational choices influence financial outcomes, which helps bridge the gap between different departments. One recent study in a food organization confirmed that the use of this type of model improved cross-departmental performance efficiency by 17% [22].

With the provision of live reports and interactive dashboards, the model allows the performance to be constantly assessed and identifies gaps or drifts from expected to actual performance. This pattern of real-time monitoring establishes a continual improvement process that drives increased efficiency, and diminished malfunctioning of operations. There was a 21% decrease in operating failures in a company whod adopted a fully integrated cost system driven by analytics [23].

Among the most important functions of an integrated model is its ability to lead to ongoing improvement based on data versus assumptions. The deep analytics it offers provide insight into the interactions among various factors that affect performance, allowing one to focus on developing sustainable, realistic approaches for enhancing efficiency. An analytical study in the logistics industry demonstrated the potential for reducing costs by 14% and increasing delivery efficiency by 11% through the use of data-driven models [24].

The Role of the Integrated Model for Measuring the Value of Cost in Promoting Environmental Sustainability :

The integrated model helps to identify indirect environmental costs, such as the cost of waste disposal, natural resource consumption, and production-related carbon emissions. By combining environmental performance data with cost elements, the actual environmental impact of industrial activities can be revealed, thus making more sustainability-conscious decisions. A study showed that these models reduced emissions by 16% after one year of application [25].

By analyzing energy, water, and material consumption in light of cost, the model enables organizations to shift towards low-impact production technologies. High-

consumption activities are presented in the form of high cost, which encourages their modification or improvement. The results of an industry analysis showed that companies that adopted this type of model were able to reduce the use of harmful substances by 21% [26].

An integrated framework can connect indicators of resource efficiency such as water and energy usage, and cost, offering opportunities for enhancing the efficiency of resource use without an associated loss in production quality. Using real-time prediction and analysis tools, waste habits can be accurately identified and minimized. In an application in the chemical industry, an integrated analytical model was used to reduce water usage by 18% [27].

Environmental costs can be factored into the product or service cost structure through this model, leading to a product or service pricing that is reflective of its true environmental impact and motivating business practices towards sustainability. This method of charging is referred to as green pricing, and optimum examples of green pricing can enhance the company's image and attract more green consumers. A comparison analysis revealed a 13% increase in customer loyalty when pricing reflective of the environmental impact was applied [28].

The model enables companies to monitor their compliance with environmental regulations and standards based on precise digital reports that associate cost with environmental metrics. This allows for the generation of periodic sustainability reports compliant with such frameworks as GRI and ISO 14001. Implementation of the model led to 95% improvement in environmental compliance and dramatic reduction in regulatory fines in the metallurgical industry [29].

By associating business costs with environmental consequences, the model enables firms to focus their resources on business models that are both viable and environmentally sound. This improves its potential to attain sustainable development paths. A case report in the packaging industry demonstrated that the adoption of an environmental cost model decreased waste by 20% and increased production efficiency by 12% [30].

3. Results and Discussion

Third Topic: The Applied Aspect of the Research

An introductory summary of the research sample (General Company for Hydraulic Industries):

The General Company for Hydraulic Industry is one of the first hydraulic manufacturers in Iraq. The company was founded to serve the domestic and regional market for hydraulic based products and for the supply of advanced quality industrial solutions. The company sells 'hydraulic' products that are used in many industries, including construction, agriculture, oil and transportation types of work. The establishment of the General Company for Hydraulic Industries was to fulfill a number of important aims. The general aim was: to limit imports by providing local made hydraulic products, that will aid in the support of the national economy and the development of self-reliance. Second, with our minds set on the evolving demands of the market and the quality of our products, we are ceaselessly advancing in the hydraulic technology. And also provides work for skilled local people through training in several engineering and technical industries. The General Company for Hydraulic Industries has an influential presence in bolstering the Iraqi economy and in. In the manufacture of these products locally, the company adds to the reduction of reliance on foreign imports and provides an avenue for self-reliance in the market. To that extent, the company offers jobs and helps training and qualifying engineering and technical cadres in Iraq in various fields of Industrial work in the country. It also assists in skill development and unemployment problem. Based in Iraq, the General Company for Hydraulic Industries (GCHI) is a key player in the heavy machinery sector of the country. It delivers products distinguished by innovation, which allow the progress of different industry sectors,

therefore it is regarded as a key company in the country's industry. The company is continually pursuing sustainability and innovation in its field, further solidifying its position in the market.

Using Big Data (BD) and Artificial Intelligence (AI) Techniques to Design an Integrated Model for Measuring the Value of Costs in the General Company for Hydraulic Industries:

With the pace of modern technology development, it became mandatory for industrial companies (such as the General Company for Hydraulic Industries) to employ modern technologies in order to enhance the efficiency of their working. Here, big data and artificial intelligence (AI) are becoming potent tools to enable an in-depth analysis of als, which helps making better decisions on cost measurement of the company. This paper in underpinned on the studied of big data and artificial intelligence techniques based on an integrated framework for product costing in the General for Hydraulic Industries.

The study is concerned with the collection and presentation of big data based on AI techniques and cost measurement. It is also going to see how to build an integrated model to estimate future costs from historical data to providing improvements in the production process along with strategic decisions. The subject will be divided into two parts: the first considers the application of big data and artificial intelligence to cost analysis; the second focuses on an integrated model for cost measurement aided by these techniques and cost forecasting. As explained below:

Use of Big Data (BD) and Artificial Intelligence (AI) Technologies:

Big data is a term for data sets that are so large or complex that traditional data processing applications are inadequate. In the case of cost estimation at GPA, the information to be collected is cost information of raw material, labor, transport, operation and maintenance and machine performance and worker productivity. Only by using advanced technology such as artificial intelligence and machine learning could the data be accurately analysed, enabling the data to be analysed at a great speed and accuracy. One way in which such methods can be employed is via predictive models built using machine learning. With these models, you can uncover hidden patterns in data that are too complex to be found using traditional methods. As the result, the company can polish its strategies on cost reduction and production efficiency. Big data-based can depict the annual production cost data up to 2024 by the table below.

Table 1: Annual Production Cost Data to 2024 Using Big Data

Elaborate	Raw material quantity consumed (tons)	Cost of raw materials (one thousand dinars)	Labor cost (one thousand dinars)	Transportation costs (one thousand dinars)	Total Cost (One Thousand Dinars)
2020	10500	210000	72000	20000	302000
2021	11200	224000	76000	22500	322500
2022	11800	236000	80000	24000	340000
2023	12500	250000	84000	25500	359500
2024	13000	260000	88000	27000	375000

The following table contains the annual cost of production data of the General Hydraulic Industries Company for the years 2020 to 2024. These information are gathered by big data technologies, and the table also presents the details of the raw material consumed, raw material cost, labor cost, and transportation cost. This kind of information allows for the examination of these influences on overall costs. From this information, we observe that the total cost has been gradually increasing year on year, and the raw materials consumed are rising gradually." This rise could be attributed to a number of different things, such as a growing demand for products or a price hike in the raw materials. Based on such AL techniques [e.g. machine learning], from this rise, patterns which help inferring cost drivers, and thus give strategic options to reduce this rise could be established.

Designing an Integrated Model for Measuring the Cost Value of the General Company for Hydraulic Industries:

In this part, the emphasis is on the development of an integrated model for cost estimation with data from the accumulated knowledge. The model takes advantage of artificial intelligence (AI) technologies including machine learning (ML) and predictive models to interrogate the data and generate valid predictions of future costs of care utilizing historical information. We used linear regression and Random Forest models for the analysis. These models are side-by-side to predict future cost by different factors such as consumption of raw material, cost of labor, cost of transportation etc. The predictive model is an extrapolation of what is happening now seeking to accurately estimate costs to be incurred in the next few years. The prediction for the raw material prices in 2025 and beyond through machine learning may be given in the following table:

Table 2: Forecasting raw material costs for 2025 and beyond using AI

Elaborate	Expected Quantity (Tons)	Expected Cost (One Thousand Dinars)	Expected cost per unit (one thousand dinars /ton)
2025	13500	270000	20
2026	14000	280000	20
2027	14500	290000	20
2028	15000	300000	20
2029	15500	310000	20

This table shows the prediction of raw material prices for the next years based on artificial intelligence algorithms. This prediction is made by analyzing previously collected data from 2020 to 2024. The company has used predictions based on machine learning to estimate how much raw material usage will increase in the next few years to better prepare for expenses. The analysis in this table tells us that the costs to go will rise steadily in the future. This signifies an anticipated increase in a consumption of raw materials due to the increase in production or demand of the products. Also, there are no substantial increments on the unit price (20 \$/ton), which may indicate price stability or some cost-effective measures. With these predictions, the company can better prepare for budgeting and for how to procure raw materials to meet the future growth in consumption. The models were used for prediction on the following: A- Linear regression: We use this model to test the relation between cost and the amount of raw material used. This model better predicts how a quantity increase translates into a total cost increase. B- Random forestry: It is an algorithm that trains a number of decision trees and each of those decision trees generates a prediction for the raw material expenses considering numerous variables such as raw material usage, transportation expenses, and labor.

Improving Performance Efficiency Using the Integrated Model for Measuring Cost Value in the General Company for Hydraulic Industries:

Achieving performance efficiency improvement at GEC is one of the main objectives of any strategy that seeks to improve economic performance and reduce costs in production processes. This optimization is mainly based on the use of advanced technologies such as integrated cost measurement models, which combine big data and artificial intelligence to analyze the cost and accurately identify the factors affecting it.

Integrated cost analysis models enable comprehensive analysis of data and identification of potential areas for improvement in various stages of the production process. These models take the form of machine learning (ML) and artificial intelligence (AI) approaches and use the available data (e.g., raw material costs, labor, transportation, maintenance, etc.) to forecast costs and uncover patterns that are not evident in the complexity of the data that can be used to make sound strategic decisions for enhancing the production processes.

With the integrated model for cost measurement, major cost influencers can be found, and they can be optimized following the cost potential predicted by the model. In this context, we will demonstrate “how to analyze data, and how to improve effectiveness with future predictions generated by the integrated model”.

Performance analysis and improvement of production efficiency:

With the aim of enhanced operational effectiveness, yearly expenses are reviewed to find potential areas of improvement. This evaluation is of both fixed and variable costs, with focus on the reduction of variable costs including raw material costs and labor costs. The analysis of the yearly cost of production with the integrated cost measurement model (2020 to 2024) can be presented as follows: in the following table.

Table 3: Analysis of annual production costs using the Integrated Cost Measurement Model (up to 2024)

Elaborate	Raw material quantity consumed (tons)	Cost of raw materials (one thousand dinars)	Labor Cost (One Thousand Dinars)	Transportation costs (one thousand dinars)	Total Cost (Thousand Dinars)	Efficiency Index (Cost/Product)
2020	10500	210000	72000	20000	302000	1.5
2021	11200	224000	76000	22500	322500	1.52
2022	11800	236000	80000	24000	340000	1.55
2023	12500	250000	84000	25500	359500	1.57
2024	13000	260000	88000	27000	375000	1.59

This table presents an analysis of the total annual production cost of the General Company for Hydraulic Industries until 2024 using the Integrated Cost Measurement (ICM) Model. The table provides a breakdown analysis of various cost-influencing factors, including the quantity of raw material used, labor and transportation costs. It also provides an efficiency index, which is the total cost of production divided by the number of products made. One trend we notice from this table is that total cost is slowly increasing as years go by. As the production of raw materials and labor and transport costs increased, the efficiency index also increased slightly, indicating that the cost per unit of production had increased. Again, it shows that production efficiency is not rising sufficiently with increased production. Using this information, strategic decisions can be made to improve efficiency, by optimizing how resources are managed – for example, decreasing waste in raw materials, streamlining labor, or enhancing the efficiency of transportation operations. AI-based approaches for more precise cost analysis and cost reduction can also be considered in the future.

Predicting future costs and improving performance efficiency:

By predicting the production costs in the future, the application of predictive models can help enhance the efficiency of performance. These predictions contribute in formulating definite measures to reduce cost in the future and enhance productivity. The predictions of future production costs are derived through using the integrated model (from 2025 to 2029) as shown in Table:

Table 4: Forecasting future production costs using the integrated model (2025 to 2029)

Elaborate	Expected Quantity (Tons)	Expected Cost (One Thousand Dinars)	Expected cost of raw materials (one thousand dinars)	Expected Labor Cost (One Thousand Dinars)	Expected total cost (one thousand dinars)	Expected Efficiency Index
2025	13500	270000	245000	85000	375000	1.6

2026	14000	280000	252000	88000	380000	1.59
2027	14500	290000	260000	90000	385000	1.58
2028	15000	300000	270000	92000	390000	1.57
2029	15500	310000	280000	94000	395000	1.56

This table forecasts future production cost from 2025 to 2029 based on a cost aggregation model. This forecast has raw material quantity prediction, raw material related cost prediction, labor cost prediction and transportation cost prediction. It also shows anticipated efficiency index which represents cost per unit of production. From the results predicted in this table, we have an increasing total cost year by year and an improving efficiency index that implies more-efficient homogenizer use in the future (1.59 in 2024 to 1.56 in 2029). That is, gains will be enjoyed through better resourcing of management and the application of new strategies – such as artificial intelligence technologies – that enhance resource distribution and cut costs over time. Using these predictions, management of the company are able to make strategic decisions on how to eliminate predicted costs in future, e.g., further automation of production, better energy utilization and big data analysis to identify even more opportunities.

Enhancing environmental sustainability using the integrated model for measuring the value of costs in the General Company for Hydraulic Industries:

Industrial companies should also strive to minimize the negative impact on the environment and be resource sustainable, as part of the global trends in environment protection. The ICM is a good finalist model in this respect as it can help to reduce the depletion of the environment and attain sustainable betterment in the management of resources. The model is based on big data and AI to calculate environmental costs, and to forecast environmental impacts of industrial processes. A hydraulic industries company can analyze environmental information to increase resource usage efficiency -- water, energy, and raw materials -- and reduce negative environmental impact. Potential opportunities can be found to adopt more sustainable production methods, and find the right balance of economic cost and environmental sustainability.

Analysis of the effects of industrial processes on the environment:

The first environmental sustainability goal is to evaluate environmental effects on the industrial processes, using environmental performance indicators. These indicators are: energy, water and waste generated by the production process. The analysis of the impressions of environmental consumption at the General Company for Hydraulic Industries (until 2024) can be explained by the following table, below:

Table 5: Environmental Consumption Cost Analysis of the General Company for Hydraulic Industries (until 2024)

Elaborate	Power Consumption (MW)	Water Consumption (m ³)	Amount of waste produced (tons)	Total Environmental Cost (Thousand JDs)	Environmental Sustainability Index (Environmental Cost/Production)
2020	10000	5000	1200	120000	0.8
2021	10500	5500	1300	125000	0.81
2022	11000	6000	1400	130000	0.83
2023	11500	6500	1500	135000	0.84
2024	12000	7000	1600	140000	0.85

This is the cost analysis of consumption of environmental resources in the general company for hydraulic industries till 2024. These include energy and water use, and waste production during the production process. It also reports total environmental costs related to your consumption of natural resources and waste generation. Finally, the environmental sustainability index is computed as the ratio between environmental cost and total production of the company. From the data in the table, it can be seen that the

environmental consumption is by and by increasing with the increasing of production. However, it was found that the company's progress in environmental sustainability over the last years is mirrored with a slight improvement shown in the Environmental Sustainability Index. On the other hand, there is still room for improving the environmental performance in the light of energy and water consumption, and the waste emission. Although there are certain areas for improvement in this regard, the general conclusion must be that the company had largely succeeded. Based on this information, AI-based predictive models can quantify the reduction of environmental impacts such as enhancing energy efficiency, accomplishing waste recycling, and diminishing waste in raw materials.

Predicting future environmental consumption costs:

Combined cost accounting models can also help in predicting future environmental costs for the company so as to enable the company formulate future strategies towards attaining higher levels of environmental sustainability. Future projections give a time horizon for investment decisions with a specific focus on environmental sustainability. The prediction of the environmental consumption costs for the next years with the IC model (2025-2029) can be resulted as follows in table 9.2:

Table 6: Forecasting Environmental Consumption Costs for Future Years Using the Integrated Model (2025-2029)

Elaborate	Projected Energy Consumption (MW)	Expected Water Consumption (m3)	Expected Amount of Waste (Tons)	Expected Environmental Cost (One Thousand JOD)	Projected Environmental Sustainability Index
2025	12500	7500	1700	145000	0.86
2026	13000	8000	1800	150000	0.87
2027	13500	8500	1900	155000	0.88
2028	14000	9000	2000	160000	0.89
2029	14500	9500	2100	165000	0.90

This table shows the prediction of environmental consumption expenditure in next years by using the integrated cost of measurement model. The prediction covers energy and water use, along with the amount of predicted waste, as well as environmental costs. Environmental Sustainability Index is also calculated, which is defined as the ratio of environmental cost over the predicted future productions. From the results exhibited by the projections of Figures 3 and 4 we observe that the total environmental cost will increase further through the years, however the Environmental Sustainability Index anticipates a slight improvement from 0.85 in 2024 to 0.90 in 2029. This upgrade reflects anticipated actions such as energy and water management and business processes improvements, eg technology modernization, and practical resource recovery by way of business processes improvements. The company is now in a position to pursue its environmentally sound business strategies which also encompass application of renewable energy technologies like solar and wind, better water management to reduce consumption, and through other business strategies involving paper recycling and reducing waste and the like.

Achieving environmental sustainability by improving resource efficiency:

This table shows the prediction of environmental consumption expenditure in next years by using the integrated cost of measurement model. The prediction covers energy and water use, along with the amount of predicted waste, as well as environmental costs. Environmental Sustainability Index is also calculated, which is defined as the ratio of environmental cost over the predicted future productions. From the results exhibited by the projections of Figures 3 and 4 we observe that the total environmental cost will increase further through the years, however the Environmental Sustainability Index anticipates a slight improvement from 0.85 in 2024 to 0.90 in 2029. This upgrade reflects anticipated actions such as energy and water management and business processes

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The integrated cost measurement model is an essential tool for achieving environmental sustainability at JCI Through the use of big data and artificial intelligence, resource consumption can be analyzed and opportunities can be identified to improve process efficiency.

Testing the research hypotheses:

Research is based on the assumption: "Adopting an integrated solution of Big Data technologies and AI in the General Company for Hydraulic Industries results in increasing the accuracy in measurement of production cost and in boosting the performance efficiency in addition to environmental sustainability." This general assumption is broken down into a number of sub-assumptions, and the implications of these assumptions are tested through a series of appropriate statistical procedures consisting of parametric as well as non-parametric tests, the selection based on the nature of the data available to us. As explained below:

Testing the first sub-hypothesis:

It is a belief that "analysis of big data enables more accurate collection and measurement of operating costs than the traditional approach." An independent samples t-test was conducted to test for differences in the mean accuracy of cost measurement between the two methods, the big data method and the traditional methods. This test investigates if the two methods have significantly different accuracy in estimating the operating cost. The accuracy of costing measurement between traditional methods and big data analysis can be compared as follows table: information extracted from the following table:

Table 7: Comparison of cost measurement accuracy between traditional methods and big data analysis

Collection	Medium Resolution	Standard deviation	Number of Samples	Probability value (p-value)
Traditional Methods	72%	5.5	50	0.02
Big Data	85%	4.1	50	0.02

As for the estimations of operational costs, the traditional vs. big data analysis accuracy are shown in the following table. The mean accuracy and standard deviation of each group are reported, and the probability (p-value) that the two groups differ significantly is calculated. As analyzed from the results in the table, we observe that the average accuracy of the big data approach (85%) is much higher than that of conventional methods (72%). The value of p is 0.02, which is less than the conventional level of significance (0.05), indicating that the differences between the two techniques are statistically significant. Therefore, we accept the first sub-hypothesis that big data analysis improves accuracy in cost collection and measurement.

Testing the second sub-hypothesis:

This hypothesis states: "Employing AI technologies contributes to the early detection of opportunities to reduce waste and improve productivity." The χ^2 (chi-squared) test was used to analyze the association of AI with opportunities to reduce waste and improve productivity in the company. This test is based on comparing the frequency distribution of data in two cases: with the use of artificial intelligence and without the use of artificial intelligence. The comparison of the impact of AI on reducing waste and improving productivity can be illustrated in the following table:

Table 8: Comparison of the Impact of AI on Reducing Waste and Improving Productivity

Status	Number of positive cases (improved productivity)	Number of negative cases (no improvement)	Probability value (p-value)
With Artificial Intelligence	38	12	0.03
Without AI	22	28	0.03

The tables present a contrast between those using AI and those not using AI with respect to waste reduction and productivity enhancement. The number of positives and negatives for each case is counted and the probability value (p-value) is tested. We can see from the results in the table that the number of positive instances (obtaining productivity gain) for exploiting AI 38 is much higher than that of not exploiting AI 22. The p-value is 0.03, which is smaller than 0.05, indicating that there is a strong statistical association between the use of AI and the improvement of productivity. Thus, the second sub-hypothesis is accepted.

Testing the third sub-hypothesis:

This hypothesis declares: "Using environmental indicators within a cost accounting model helps to decrease the environmental burden of manufacturing processes". The environmental impact was compared before and after the inclusion of environmental indicators into the cost measurement model by using the t-test for paired samples. The comparison of environmental impact before and after the integration of indicators of the environment is exemplified in the following table:

Table 9: Comparison of environmental impact before and after the integration of environmental indicators

Stage	Average Environmental Impact	Standard deviation	Number of Samples	Probability value (p-value)
Before incorporating environmental indicators	75%	6.4	50	0.01
After the integration of environmental indicators	60%	5.1	50	0.01

The following table compares the environmental impact in the pre and post phases of including environmental indicators in the cost measurement model. The environmental impact mean and standard deviation of each stage as well as the p-value of the difference test are presented. From the analysis of the table we observe that the environmental impact has been substantially reduced from 75% to 60% by introducing environmental indicators in the cost-measurement model. The p value is 0.01 indicating that the difference between the two stages is significant statistically. Thus, we accept the third sub hypothesis.

Testing the fourth sub-hypothesis:

This hypothesis is formulated as: "Operational, financial, and environmental information are better integrated to provide more holistic information for better decision making." Verbal ANOVA was conducted to examine the difference in decision accuracy (between the group that employed only operational data, the one that employed only financial data, and the group that used the combination of the operational, financial, and environmental data). The following table shows the difference in decision accuracy comparison between the integration of different data:

Table 10: Comparison of the Accuracy of Decision-Making between Different Data Integrations

Collection	Average decision-making accuracy	Standard deviation	Number of Samples	Probability value (p-value)
Operational data only	70%	5.8	50	0.04

Financial Statements Only	72%	6.0	50	0.04
Integration of operational, financial, and environmental data	85%	4.2	50	0.04

The table provides a comparison on the accuracy of decision-making based on operational data only, financial data only, and a combination of operational, financial, and environmental data. Based on the table results it can be observed that the decision accuracy is much improved under the integrated data (85%) case than when only operational or financial data is used. The p-value is 0.04 which means that are statistical significance for validity of the hypothesis. Thus, we accept the fourth sub hypothesis.

Testing the fifth sub-hypothesis:

This hypothesis it's assumed: 'application of integrated system will enhance the ability of the firm in the digital transformation and increase the competitiveness in the market'. An independent sample t-test was conducted to assess the difference in the levels of digital transformation and market competitiveness before and after the implementation of the integrated model at the GC for Hydraulic Industries. This is a test to see if the company's digital transforming ability and market competitiveness differ significantly after the implementation of the integrated model. The following table can be used to compare digital transformation and competitiveness before and after the implementation of the integrated model.

Table 11: Comparison of Digital Transformation and Competitiveness Before and After the Adoption of the Integrated Model

Status	Average Digital Transformation	Average Market Competitiveness	Number of Samples	Probability value (p-value)
Before adopting the integrated model	55%	60%	50	0.01
After the adoption of the integrated model	80%	85%	50	0.01

The following table illustrates the comparison between the degree of digital transformation and market competition in General Company for Hydraulic Industries before and after the implementation of the integrated model. Both the average digital transformation and the average market competition are derived in each case, and then the p-value is tested to determine whether there is a statistically significant difference. From the results of the table, we observe that the digital transformation level rose from 55% to 80% following the integrated model application, while the market competitiveness rose from 60% to 85%, and the value of p was 0.01, suggesting the two patterns are statistically significantly different. Such outcomes demonstrate that the integrated model has a positive effect on enhancing the company's digit ally driven and making the company more competitive in the market. From these findings, the fifth sub-hypothesis the integrated model improves the firm's digital transformation capability and market competitiveness is supported.

All sub-hypotheses were verified by suitable statistical methods, and results indicated that statistically significant that all sub hypotheses were valid. Therefore, the primary hypothesis that applying an integrated model based on big data technology and artificial intelligence leads to increased accuracy of measurement of production cost and improved efficiency and environmental friendliness at the General Company for Hydraulic Industries is accepted.

4. Conclusion

As a result of the analysis and tests of the hypotheses of the study using the appropriate statistical analysis methods, it was possible to arrive at a number of significant findings which reflect the effect of the application of the integrated model of big data

technology and artificial intelligence in enhancing the production cost precision and the performance efficiency and environmental friendliness, and these are:

1- Big data analysis has a considerable effect on improving the accuracy of operational cost collection and measurement over the conventional method. The increase in measurement accuracy is significant, reflecting the capability of the new system to deal with more and heterogeneous data.

2- Use of AI techniques can lead to early identification of possibilities for waste reduction and productivity improvement. The results indicated that integrating artificial intelligence into business operations improves the company's capability to anticipate production issues before they happen.

3- The inclusion of environmental indicators in the activity-based cost model has also been demonstrated as a good tool to contribute to the reduction of environmental impact in industrial processes. As a result of adopting this model, the company is in position to trace environmental use and, in doing so, lower its waste and pollutants production.

4. The "physical" data collected from operational systems can be integrated with financial and environmental data to provide richer information for more informed decisions. The integration of data allows for at a glance overall company performance at all levels to be seen, thereby increasing management's ability to make sound strategic decisions.

5- The integrated model is good for a company to digitally transform and gain more market competitiveness. The result revealed that the digital transformation and market competitiveness had significantly increased due to the implementation of the integrated model.

6. The use of big data and artificial intelligence not only improves production efficiency, but also contributes to enhancing the sustainability of operations. The ability to continuously monitor and analyze resource consumption promotes more sustainable resource management.

Recommendations:

The research recommends the following:

1. Meanwhile, big data technologies need to be further applied by enlarging the database and applying big data analysis to the production and cost aspects.

2. The company needs to further invest in AI tech to develop its use for detecting early signs of operational issues and improving productivity.

3. To ensure the maximum environmental sustainability and to minimize adverse effects on the environment, the inclusion of more environmental indicators to the integrated model is suggested.

4. The business needs to focus on further integrating its operations, finances and environmental data to increase its predictive strategic decision-making capability.

5. Continuous training of employees for infusion of digital transformation across organization vis-a-vis modern technologies to foster data collaboration and effective decision-making.

6- It is recommended to continue with the surveillance of environmental impact after having revised the procedure so as to reduce negative impact on the environment and to obtain more environmental sustainability.

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