

Abstract

The time-driven activity-based costing (TDABC) has recently emerged to overcome the shortcomings of traditional cost-effective techniques and provide more accurate and objective information. It contributes to providing a sound methodology for measuring the cost of economic unit products, which helps management to perform its basic functions in control and Planning and decisionmaking and thus the possibility of evaluating the performance of economic unit activities. However, the economic units in the Iraqi environment are still applying traditional systems and techniques. Therefore, the problem of research is reflected in the lack of most of the economic units (productivity) in the Iraqi environment to apply and use modern accounting systems and techniques to measure the cost of their products and evaluate their performance. So the researcher sought to apply the cost technique TDABC in the plant Raiding, one