



Integrating Resource Consumption Accounting (RCA) and Risk-Based Costing (RBC) and its Impact on Improving the Accuracy of Cost Measurement and Profitability Analysis under Digital Transformation: An applied Study in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery

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DOI:

<https://doi.org/10.53697/emak.v7i3.3951>

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Received: 04-05-2026

Accepted: 12-06-2026

Published: 28-07-2026



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resource allocation decisions, particularly in the context of digital transformation, which facilitates data collection and analysis.

Abstract: *This research aims to study the impact of integrating Resource Consumption Accounting (RCA) and Risk-Based Costing (RBC) on improving the accuracy of cost measurement and profitability analysis of healthcare services in the context of digital transformation. This is achieved through a practical application at Ibn Al-Baytar Specialized Hospital for Cardiac Surgery. The study stems from the problem of traditional costing systems failing to provide accurate information reflecting the true consumption of resources, as well as neglecting the costs of medical and operational risks associated with providing healthcare services, thus limiting the efficiency of administrative decisions. The research employed a descriptive-analytical approach and an applied approach (case study). The hospital's accounting data was analyzed, medical and non-medical resources were identified, and their consumption rates were measured according to the RCA approach. Additionally, risks associated with medical services were identified and classified, and their costs were allocated according to the RBC approach, utilizing the digital information systems available at the hospital. A comparison was also conducted between the results of the traditional system and the proposed costing model. The research concluded that integrating RCA and RBC significantly contributes to improving the accuracy of healthcare cost measurement, enhances the objectivity of profitability analysis, and supports rational pricing and*

Keywords: *Accounting Consumption Resources (RCA) , Risks Based Costing (RBC), Accuracy Measurement Cost Analysis Profitability, Digital Transformation, Healthcare Services, hospital son The veterinarian Specialized For surgery the heart.*

Introduction

Witness sector healthy in the time present Challenges Increasing a result Evolution Fast in Technology Medical, Height Costs Services Health, and growth degree Complexity in Operations operational For hospitals, hospitals Specialization . And it has led that to increase The need to adoption Organized Accounting Advanced Capable on to provide information minute and suitable To support Decisions Administrative, and improving efficiency Use Resources, and strengthening ability on analysis Profitability Services Healthy. It is considered Organized Costs traditional from Most prominent Faces Palaces in the environment Health, so It depends in Most on Foundations download General no

Reflect Consumption The real For resources, Which leads to distortion Cost Services Medical And not accuracy results analysis Profitability . The matter . that Reflected negatively on quality Information Accounting and efficiency Decisions Administrative . And in this Context, Out entrance accounting consumption Resources (RCA) as one Entrances Modern in accounting Costs, so Focuses on measurement Consumption actual For resources and energy not The exploited one, In what Contributes in to improve accuracy measurement Cost and strengthening censorship on Resources . Also back entrance Risks Based Costing (RBC) as tool a task to connect Cost With elements Risks potential Accompanying For activities And services In what Allows drawers Costs Risks within Cost Service Health In picture more Realistic . It is considered to merge My entrance RCA and RBC in shadow Transformation digital from Trends Contemporary that maybe that Contributes in development Organized measurement Cost Analysis Profitability in Hospitals .

Section One: Research Methodology

1-1 Research Problem:

Iraqi healthcare units, particularly specialized hospitals, face increasing challenges, including rising healthcare costs, growing complexity of medical and operational processes, and limited financial and human resources. A significant portion of these challenges stems from the reliance of most healthcare units on traditional costing systems that fail to reflect actual resource consumption and rely on general and inaccurate allocation methods. This leads to distorted healthcare costs and inaccurate accounting information used to support administrative decisions. Furthermore, these traditional systems often neglect to measure and allocate the costs of medical and operational risks associated with healthcare service delivery. Therefore, the research problem is defined by the following central question: To what extent does the integration of Resource Consumption Accounting (RCA) and Risk-Based Costing (RBC) contribute to improving the accuracy of cost measurement and profitability analysis of healthcare services within the context of digital transformation in Iraqi healthcare units, specifically at Ibn Al-Bitar Specialized Hospital for Cardiac Surgery?

1-2 Importance of the research:

It manifests importance Search in Being Seeks to dam gap cognitive and process in area accounting Costs Health in Units Health Iraqi, from during the focus on to merge My entrance accounting consumption Resources (RCA) and Risks Based Costing (RBC) in framework Integrated Supports Transformation Digital. Because that Approval Systems traditional in measurement Cost Analysis Profitability mostly what leads to information not minute, Which Limit from capacity administration hospitals on Taking decisions Effective In the It relates Pricing Services and allocation Resources, And control Costs, and management Risks operational And medical. It stands out Importance Scientific For research in Being Contributes in Enrichment Literature Arabic in area accounting Costs Health, from during presentation model accident connects between consumption

Resources and the cost on basis Risks, with Benefit from tools Analysis Digital, He is what may Forms a base To develop studies Future in sector Healthy . As for Importance The process It is represented in presentation mechanisms clear Management Resources and risks inside hospitals Specialization, Which Allows investigation Efficiency Economic and glorification Profitability, with to improve quality Decisions Administrative Related Services Healthy.

1-3 Research Objectives:

It aims Search to study effect integration accounting consumption Resources (RCA) and Risks Based Costing (RBC) in to improve accuracy measurement Cost Analysis Profitability Services Health in hospitals Specialization, with the focus on Applications Transformation digital in to support This is amazing The operations. These are Goals President For research In the Next :

1. Identification on Foundations Theory For accounting consumption Resources (RCA) and how measurement Consumption actual For resources Medical and other Medical in Hospitals.
2. Clarification concept Risks Based Costing (RBC) and how to link Costs Risks operational medical Services Health the introduction .
3. Analysis role Transformation digital in to support Organized Costs Modern, and improving collection Data And treating it and its analysis In what Contributes in accuracy Information Finance And administrative .
4. Study effect integration RCA and RBC on to improve accuracy measurement Cost Services Health Analysis Its profitability, That's from during The app practical in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery .
5. Presentation model accountant Integrated maybe Its use from before administration hospitals To promote efficiency Allocation Resources, Rationalization Decisions Finance, and improving Profitability Services Medical .

1-4 Research Hypothesis:

The research hypothesis is as follows: that integration accounting consumption Resources (RCA) and Risks Based Costing (RBC) in shadow Transformation digital Contributes In a way positive and tangible in to improve accuracy measurement Cost Services Health Analysis Profitability inside hospitals Specialization, In what in that hospital son The veterinarian For surgery the heart."

1-5 Research population and sample:

It represents community Search all hospitals Specialization in Iraq, Which progress Services medical Advanced in Fields Different, In what in that surgery the heart, And tumors, diseases chronic, and others from Specializations minute that Requires administration Resources And the risks . As for sample Search Lost It was completed Determine it In a way Represented in hospital son The veterinarian Specialized For surgery the heart, Due to Because One hospitals Leading in presentation Services the heart Advanced in Iraq, And it possesses a base Data Accounting and administrative Advanced

relatively, as that it apply Part from Organized Transformation digital in administration Its resources And its services .

1-6- Previous studies:

1. A study by Brown (2024) entitled " Resource Consumption Accounting as a Tool for Cost Management in Hospitals ": aimed to This is amazing the study to analysis effectiveness accounting consumption Resources (RCA) in adjust Costs operational For hospitals Specialization . It has been achieved . the study to that RCA Helps on to set Consumption actual For resources not exploited and reduce waste Financial, Which leads to improve Profitability Services Healthy .
2. A study by (Garcia & Wilson, 2024) entitled " The Role of Digital Technologies in Modern Hospital Costing Systems ": aimed to This is amazing the study to exploration effect Technology Digital on to improve Organized Costs Modern in hospitals Specialization . It has been achieved . the study to that Transformation digital maybe Institutions Health from Monitoring Resources and risks In a way continuous, And strengthens from effectiveness integration RCA and RBC in to improve accuracy measurement Cost Analysis Profitability .
3. A study by Hopfield (2024) entitled " Digital Transformation and Modern Costing Systems in Specialized Hospitals ": aimed to This is amazing the study to evaluation role Transformation digital in to support Organized Costs Modern in hospitals Specialization . It has been achieved . the study to that Use Systems Digital speeds up from to treat Data Accounting And it increases from accuracy analysis Cost Profitability Services especially when Merge it with Entrances like RCA and RBC .
4. A study by Margo & Tomas (2025) entitled " Risk-Based Costing and Its Impact on Healthcare Decision-Making ": aimed to This is amazing the study to measurement impact Risks Based Costing (RBC) on quality Decisions Administrative in The hospitals . They arrived the study to that application RBC He provides information minute around Risks operational And medical Which Contributes in to improve Pricing Services and planning Resources In a way more effectiveness .
5. A study by (Lopez, 2025) entitled " Integrating RCA and RBC for Enhanced Cost Accuracy in Healthcare ": aimed to This is amazing the study to a test model integral Collects between RCA and RBC To improve accuracy Cost Services Health . I arrived the study to that integration Entrances Investigates level higher from Accuracy in measurement Cost comparison By applying all From them In a way separate, And helps in to support decisions Allocation Resources Efficiently higher .
6. A study by Anderson (2025) entitled " Optimizing Hospital Profitability through Integrated Resource and Risk-Based Costing " aimed to This is amazing the study to exploration effect integration accounting consumption Resources (RCA) and Risks Based Costing (RBC) in to improve accuracy measurement Costs Analysis Profitability Services Health in hospitals Digital . It has arrived the study to that to merge RCA and RBC Contributes In a way marked in to improve accuracy to set

Cost Services And strengthens from effectiveness administration Risks Finance medical in hospitals The big one .

1-7- Contributions of the current research:

Seeks Search present to presentation Contributions Scientific and process Distinguished in area accounting Costs Health, from during to merge My entrance accounting consumption Resources (RCA) and Risks Based Costing (RBC) within model Integrated Supports Transformation digital in hospitals Specialization . And on Level Scientific, Contributes Search in Enrichment Literature Arabic and foreign Related By system Costs Modern in sector Healthy, from during presentation framework It is clear How to link consumption Resources At risk operational medical and impact that on accuracy measurement Cost Analysis Profitability . As for on Level Applied, It provides Search tools practical Management Resources and risks inside hospitals, And helps Administration Finance on to improve accuracy Pricing Services Rationalization Allocation Resources, and reduce waste Financial, In what Enhances from efficiency Performance Financial And the administrator . As well Reflects Search The role bio For transformation digital in to improve quality Information Accounting Which maybe Manufacturers decision from Taking decisions strategy existing on Data minute And reliable, And strengthens ability on investigation Sustainability Economic For services Health Advanced .

Part Two: The Theoretical Aspect of the Research

2-1 Concept, importance, and steps application accounting consumption Resources (RCA) :

It is accounting consumption Resources (RCA) Methodology Advanced Management Costs, It aims to link Costs With resources Actual Used in presentation Products And services . And it is distinguished RCA That she Mix between accounting Costs traditional And organized administration Resources, Which Grants Institutions capacity on Track consumption all resource accurately Analysis Its effect on Cost Services (Cokins , 2020: 45).

RCA helps on more accuracy measurement Costs per service or project, so It depends on Data actual minute to drain Resources, Instead from Accreditation on Estimates Virtual . And so He was able Administration from appreciation Cost all service accurately, and comparison Performance actual Costs The planner, He is what Enhances Taking decisions Finance and administrative more Correct (Forman, 2022: 112).

It increases importance RCA in shadow Transformation digital Accelerated inside Institutions, where Requires administration Resources Finance Systems Capable on to treat Data Digital The huge And link it With resources Actual . Allows to merge RCA with Systems Digital tracking consumption Resources In a way Instantly, And monitored Performance Financial accurately, what Reduces waste And it increases Efficiency Operational . As well . Contributes integration digital in to improve Operations Planning Financial Analysis Profitability in the time The real one, (6. Mahatmas, 2022: 134).

From Most important features RCA that it He was able Administration from knowledge Profitability minute per project or service, from during to set Resources Consumer and costs Related It allows this Analysis possibility to set Services The most Profitability Services The least efficiency, what Helps on re directing Investments and resources about Activities top Returning . As He provides RCA tool Effective For planning strategic long The range, and improving Allocation Resources Humanity And finance, and taking Decisions operational Supported With data realism, Therefore Contributes in Strengthening Performance Financial Year For the institution. It is application RCA in Facilities Health from during group from Steps Methodology : (Anderson, 2021: 78).

1. to set Resources Activities : where they are listed all Resources Used in presentation Services In what in that Resources Humanity, Equipment Materials Consumerism.
2. measurement Consumption actual For resources : where recording consumption all resource per activity or service In a way periodic Accurate, and use Indicators amount To estimate Consumption .
3. to set Cost per Resource : where it is calculated Cost The complete per resource, In what in that Cost Purchase, Maintenance, Consumption, and expenses Related With resources .
4. download Cost Resources on Activities And services : where the connection Cost all resource In activities Services that It consumes it, and the cost is calculated. In what Reflects reality The actual one .
5. analysis Results and taking Decisions : where comparisons are made Costs Services Current Costs Targeted, and identification Activities High Cost or Wasted, and proposal Ways To improve Efficiency .
6. Development Continuous and integration Digital : where integration takes place RCA with Organized Information Health and accounting Digital To follow Consumption and the cost In a way Instant, and use Data To develop Policies Pricing better, and planning Resources, and management Risks Operational .

2-2- Concept, importance, and steps application Risks Based Costing (RBC):

Risks Based Costing she Methodology accountant Focuses on to set Cost Activities According to For risks Related In it, with link Resources Finance In operations that to bear higher degree from The risks . The aim . this style to to improve accuracy to set Costs and support Taking Decisions strategy, from during the focus on Operations sensitive that may Affect on Performance Financial and operational For the company (Cooper & Kaplan, 2019: 14).

gain RBC Its importance from Her ability on to improve effectiveness Allocation Resources and determining Priorities Spending on Operations The most impact on Risks, what Enhances Efficiency operational And reduces Waste . As well . Help Organizations on monitoring Risks Finance Related In operations Operational, and improving ability on Taking Decisions strategy The basis to analysis Risks and costs Accurately (Horngren et al., 2020: 102).

Contributes application RBC in presentation Data minute on Cost Activities according to Risks, Which It is easy on managers Taking decisions enlightened It relates By investing, Production, And operation . As well . maybe Use RBC To determine Operations The most Cost and the highest gravity, and return Structure Resources To reduce losses and investigation better Returning maybe on Investments (Shank & Govindarajan , 2018: 76).

Allows RBC For organizations to improve Allocation Resources Finance and humanity and material according to Priorities Risks, Which Reduces waste And it increases from efficiency to exploit Resources . And it enhances this approach the focus on Operations Critical that Requires monitoring minute, And contributes in to improve Efficiency operational public For the organization Don impact on quality Product or Service (Dury, 2019: 88).

leads application RBC to to improve ability competitiveness For organizations from during Monitoring Operations The most gravity and reduce Costs not Essential . As well . Allow By specifying Priorities Development And improvement, and investigation flexibility greater in Response For variables Economic And operational, In what Supports Sustainability Performance and investigation feature competitive Ongoing (Hilton et al., 2020: 47). The steps can be illustrated. application RBC through the following : (Kaplan & Mikes, 2019: 58)

1. To set Activities Operations : Focus on all Activities and operations inside The organization And link it At risk The possible one .
2. Appreciation Risks Related With all Activity : Analysis Risks Finance and operational per practical To determine Priorities Dealing With her .
3. Distribution Costs on Activities : Allocation Costs building on degree Risks Related With all activity .
4. Analysis Performance Costs : Study relationship between Costs and risks To determine Activities The most Cost And danger .
5. Presentation Recommendations For improvement : Placement Plans To reduce Risks, to improve Efficiency, Rationalization Use Resources .

2-3- Integration steps Between Resource Consumption Accounting (RCA) and Costing on basis Risks (RBC) in health units :

with increase complexity Operations Health Height Costs operational in hospitals Specialization, become from Essential Use Organized Costs Advanced Availability information minute Comprehensive To support Decisions Administrative . Since that RCA Focuses on measurement Consumption actual For resources And link it In activities And services while Allows RBC download Costs Risks operational medical on Services In a way Realistic . Therefore, for integration RCA and RBC He provides framework Integrated To measure Cost Services Health In a way Accurate (Nguyen, 2025: 44). The steps can be explained. integration between RCA And RBC, as shown below:

1. **Step (1) : Determination Resources And the activities:** begin practical integration By specifying all Resources Available and the user in The hospital, In what in that

Resources Humanity and equipment and medicines Materials Consumerism, and classification all resource according to nature Its use and activities Related It allows this Selection knowledge all the components that consume Costs (Brown, 2024: 15).

2. **Step (2) : Measurement Consumption actual For resources:** after to set Resources And activities, It is measurement Consumption actual per resource per service or activity, Using Indicators amount minute like hours the job, amount Materials Used, or period employment Equipment . Guaranteed. this Measurement that Cost Loaded on Activities Reflect reality Actual, And it allows Monitoring gaps between Consumption Expected and consumption Actual (Kumar & Patel, 2024: 27).
3. **Step (3) : Determiation Cost all Source:** In This is amazing The step, It is Calculation Cost The complete per resource, In what Includes Cost Purchase, Maintenance, Consumption, and expenses Additional Related Using The resource . It is considered this the account step Basic To download Cost accurately on Activities And services so Reflects Cost Actual per component participant in presentation Service (Smith, 2024: 33).
4. **Step (4) : Determiation Risks Related With all Activity :** This is amazing Step in classification all Risks Related In activities And services whether She was risks operational like Disruption Devices or Risks Medical like Mistakes Therapeutic or risks It relates flip demand on Services for understanding How to impact Risks on Cost Service (Hassan, 2025: 50).
5. **Step (5) : Estimation Cost Risks:** After to set Risks, It is Convert it to numbers Finance Represents Its impact on Cost Services . Used in that Methods RBC To estimate Cost Risks per activity or service Healthy, In what Reflects probability and impact Possible For risks . And it helps. this Appreciation on to merge Risks within Cost Service In a way Accurate (Martenez, 2025: 21).
6. **Step (6) : Download Cost Resources on Activities And the services:** are This is amazing Step in link Cost Resources Calculated via RCA With all activity or service According to Consumption The actual . It includes that Consideration Resources not exploited or surplus To modify Cost Service In what Reflects reality Operational . From during This is amazing The process (Lopez, 2025: 37).
7. **Step (7) : Merging Cost Risks with Cost Resources:** After account Cost Resources and risks per activity, It is Merge them To produce Cost Total Integrated per service Healthy . This Integration Guarantees inclusiveness Cost, And it allows For the hospital administration Resources and risks In a way balanced, And strengthens from capacity Administration on Taking decisions Pricing Fair For service (Anderson, 2025: 44).
8. **Step (8) : Analysis Financial Preparation Reports:** In This is amazing The step, It is analysis Cost Services after to merge RCA and RBC , and comparison Costs Actual Costs Targeted, and extraction Indicators Performance Financial like Profitability And waste . Helps This is amazing Analysis Administration on to set Services The

Cost High or Wasted, and taking procedures Corrective The Necessity (Nguyen, 2025: 56).

9. **Step (9) : Use Organized Information Digital To support Integration:** is done to merge Data RCA and RBC in Organized information Digital Modern, what It is easy collection Data, and its analysis In a way periodic And for now . This . Usage digital Enhances Accuracy and transparency in numbers Reports Finance, And enables Administration from tracking Performance and improving Allocation Resources In a way Continued (Garcia & Wilson, 2024: 62).
10. **Step (10) : Development Continuous and review Periodicity:** concludes practical integration Review Periodic For data And the estimates, And update it In what It agrees with Changes in Resources Services And the risks . It guarantees this Development Continuous Sustainability effectiveness order, And allows to improve continuous in accuracy Cost, Analysis Profitability, and management Risks Operational (Anderson, 2025: 49).

2-4 The concept of accuracy measurement Cost And its relation to analysis Profitability :

It indicates accuracy measurement Cost to capacity The Foundation on to set Cost Actual per project or service In a way objective And precise, with Taking in Consideration all Resources Consumer, whether She was directly or not Directly . And it depends accuracy Measurement on collection Analysis Data minute around consumption Resources And link it In activities The different ones, what Reflects Image The real For costs Production or presentation Services (Dury, 2020: 89).

It relates accuracy measurement Cost directly With ability The Foundation on analysis Profitability accurately, where It depends Profitability on the difference between Revenue and costs The truth . Whenever She was Costs Calculated accurately greater, He was It is possible discrimination Services or Products The most Profitability on The least efficiency, Therefore re Allocation Resources In a way verification higher Returning on Investment (Gopher, 2020: 310).

Accuracy measurement Cost plays pivotal in to improve Planning Financial Preparation Budgets Operational . When You can Administration from knowledge Costs Actual accurately, maybe to set gaps between Costs Planner And the actual and return directing Resources To achieve better Use For her . As well . Help This is amazing Accuracy on reduction waste Financial and improving Efficiency Operational, Which Enhances Performance Year For the institution And it increases from Her ability on investigation Profitability Sustainable (Kaplan & Cooper, 2021: 102).

accuracy measurement Cost Allows For management Taking decisions strategy Built on Data minute And reliable, especially In the It relates Pricing Products And services Evaluation Investments The new one . From during link Costs Actual In terms of profitability, maybe to set Services The most efficiency And most Profitability, and return Structure Activities The least Effectiveness . This Link Enhances ability on competition in markets Dynamics, And provides tool strong Management Resources Finance and humanity Efficiently (Khalifa , 2022: 56).

Represents accuracy measurement Cost a base Basic To ensure Sustainability Performance Financial For the institution, where Availability information Trusted To develop Plans Finance Future and investigation better Returning on Resources The investor . As well. Contributes in to improve Allocation Resources, and reduce Costs not Necessary, and strengthening Profitability, Which makes The Foundation more capacity on competition and investigation Its goals The strategy . And thus, becomes link Cost minute By analysis Profitability tool Essential Management Institutions Finance and industrial on end Whether (Bhimani, 2021: 134).

2-5 impact RCA and RBC integration in to improve accuracy measurement Cost in shadow Transformation Digital :

Allows integration RCA and RBC possibility to set consumption all resource accurately And he tied it In activities Services Actual, He is what It represents Basically To improve accuracy measurement Cost . Using RCA , maybe registration all Resources Used directly and other directly Analysis Its effect on Costs Services And the products . In shadow Transformation Digital, maybe that It depends Institutions on systems information Advanced To collect Data instantaneous on consumption Resources, and its analysis In a way precise, what Reduces Accreditation on Estimates traditional And it increases reliability Costs (Blocher , et al, 2019: 52).

It also allows integration RCA and RBC in environments Digital link all Cost On service or Product that consume Resources In a way Live . Way For example, in Banks Digital, maybe Track Costs Transactions Electronic, and costs to support Structure Infrastructure Digital per service Banking . This . Link Guarantees that be Costs Calculated minute and midwife For use in analysis Profitability Evaluation Performance, And it is prohibited deformity Output on Distributions Appreciation Traditional (Kaplan & Anderson, 2021: 85).

Allow integration RCA and RBC with Systems Digital For organizations Follow-up consumption Resources in the time Actual, what He provides Data minute To take The decisions . This . Analysis instantaneous maybe Administration from to set gaps between Costs Planner And the actual And control Operations In a way continuous To improve Efficiency . Also that ability on monitoring Consumption digital accurately Supports administration Resources Finance and humanity Efficiently higher, Which Enhances accuracy measurement Cost And it affects positively on Profitability (Alex, 2022: 140).

It provides integration RCA and RBC information minute on consumption Resources per activity, Which Allows to improve Allocation Resources and reduce waste Financial . In environments Transformation Digital, maybe to set Activities Services that consume resources more from Necessary or verification Returning Low, and taking procedures To reduce Costs not Necessary or re distribution Resources about Services The most Profitability . This Enhances accuracy measurement Cost And makes analysis Profitability more Reliability (Horngren , et al, 2020: 228).

Contributes integration RCA and RBC in shadow Transformation digital in investigation Sustainability Finance better from during to improve Efficiency Operational .

It is Availability administration minute For resources He managed Institutions from cut Costs Operational, and increase Return on Investments, and improving Performance Financial The year . As well . that RCA Allows numbers Reports Finance minute and support Plans strategy long The range, Which makes The Foundation more capacity on competition and response For challenges market Modern (Hoisted, 2021: 110).

2-6 impact integration RCA and RBC In analysis Profitability in shadow Transformation Digital :

Allows integration RCA and RBC possibility link all Cost with the product or Service that consume Resources, what Contributes in to provide image minute For profitability . shadow Transformation Digital, maybe Track Costs Operations Digital per service Banking or project digital accurately High, Which maybe Administration from discrimination Services The most Profitability on Services The least efficiency and taking decisions strategy Enlightened (Stout, 2019: 60).

Helps integration RCA and RBC Institutions Digital on collection Analysis Data Costs in the time Actual, what He provides Basically To take Decisions Finance and strategy In a way Accurate . When knowledge Cost minute per service, maybe Administration from Allocation Resources In a way I am an example, and improving Operations Pricing, and determining Opportunities more Profitability, He is what Enhances ability competitiveness For the institution in markets Digital (Daster , 2021: 90). It also allows integration RCA and RBC analysis Profitability on level Services Individual or Products, Which makes Institutions Capable on evaluation Performance accurately per lonliness production or Service . This Evaluation Allow By returning design Activities The least Profitability, and improving Efficiency operational For activities The most Profitability . And from during Analysis Digital, maybe discovery Patterns consumption Resources and its impact on Profitability In a way Instantly, Which Raise accuracy Planning Al-Mali (Bhimani, 2022: 145).

With integration RCA and RBC maybe Administration from to set Activities that verification less Returning on Resources The investor, and placed Strategies To improve Profitability or re distribution Resources about Activities The most Efficiency . This approach Enhances analysis Profitability The pivot on Data realism Instead from Estimates traditional, And it allows tracking Performance Financial and improving Decisions strategy In a way Ongoing (Zeus, 2020: 235).

Contributes integration RCA and RBC in Strengthening Sustainability Profitability on range The long from during to improve to understand relationship between Costs and revenues per service or It is a product . Availability administration minute For resources And improved ability on development Plans Finance and strategies growth Sustainable . Also that to merge RCA with Transformation digital maybe Institutions from investigation maximum Benefit from Data Digital To improve Performance Financial Profitability In a way Continued (Matron, 2021: 115).

Third Part: The applied aspect of the research

3-1 An overview of the research sample (hospital) son The veterinarian Specialized For surgery the heart) :

Represents sample Search Ibn Al-Baytar Specialized Hospital for Cardiac Surgery one from hospitals Leading in Iraq in area presentation Services heart Advanced . Established hospital With the aim presentation nursing healthy Specialized in Diagnosis Treatment illnesses the heart, In what Includes Operations surgical For the heart Open, Catheter Heart, and installation Devices Medical Advanced like organizations Strikes the heart and valves Artificial . It is characterized by hospital By providing environment medical Modern Equipped Latest Devices and technologies Specialization, with cadres medical and artistic High Efficiency, Which Make him A model Suitable Study effect integration accounting consumption Resources (RCA) and Risks Based Costing (RBC) on accuracy measurement Cost Analysis Profitability . As well . He owns hospital systems Information and administrative Advanced He enabled him from collection Data Related With resources Used, Costs Services and records Risks operational And medical He is what He provides a base strong For application Models Accounting Modern . It is worth noting signal to that hospital He presents His services For number big from patients daily from various governorates Iraq, Which Reflects size Operations and level Complexity in administration Resources Services Healthy . As well Contributes hospital in training Staff Medical And healthy, And it works on to improve quality Care Health according to Standards International, what Make him environment suitable To conduct studies Applied on Organized Costs Modern Analysis Profitability in sector Healthy Iraqi .

3-2 Integration accounting consumption Resources (RCA) and Risks Based Costing (RBC) and their impact in to improve accuracy measurement Cost Analysis Profitability in shadow Transformation digital in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery of the year 2024 :

With the increasing complexity of healthcare processes and rising operating costs, the use of advanced costing systems has become essential . RCA measures the actual consumption of resources, and RBC It adds the cost of risk, which improves the accuracy of cost measurement and profitability analysis in specialized hospitals . The integration can be illustrated. accounting consumption Resources (RCA) and Risks Based Costing (RBC) and their impact in to improve accuracy measurement Cost Analysis Profitability in shadow Transformation digital in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024 , as explained in the following steps:

1. Step (1) : Identifying resources and activities:

Prior to the analysis, human resources, equipment and activities in each department were identified to ensure that all components of consumption were known, which is the basis for accurately applying RCA to the different services . This can be illustrated by the following table :

Table 1: Distribution of medical resources and number of activities per department in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Number of	Number of	Number of medical	Number of monthly
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	doctors	nurses	devices	activities
Open Heart	15	40	25	38
Catheter	10	30	15	32
Intensive Care	12	35	20	28
X-Rays	5	15	10	20

The table shows that open-heart surgery has the highest resources with 38 procedures, while radiology has the fewest with 20. These indicators accurately illustrate the allocation of human resources and equipment, and help determine the costs of each procedure with high precision .

2. Step (2) : Measuring the actual consumption of resources :

Staff working hours, equipment operating time, and material consumption for each activity were measured to accurately estimate actual consumption before costing . This can be illustrated in the following table :

Table 2: Actual resource consumption by department in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Doctors 'working hours	Nurses 'working hours	Equipment operating hours	Quantity of materials consumed (units(
Open Heart	5400	8000	5200	1200
Catheter	3600	5400	3800	900
Intensive Care	4200	6300	4500	1050
X-Rays	1500	2400	2100	500

The table shows that open-heart surgeons worked 5,400 hours, nurses 8,000 hours, with 5,200 hours of equipment operation and 1,200 units of supplies used. The radiology department recorded the lowest figures, clearly reflecting the difference in activity and consumption levels between departments .

3. Step (3) : Determine the cost of each resource :

Salaries, equipment maintenance, and resource consumption were calculated to accurately determine the resource cost for each department . This can be illustrated in the following table :

Table 3: Resource costs per department for the year in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024 (dinar)

Section	Doctors cost (IQD)	Nurses cost (IQD)	Equipment cost (IQD)	Materials cost (IQD)	Total cost (IQD)
			Nurses cost (IQD)		
Open Heart	675000000	450000000	225000000	90000000	1440000000
Catheter	450000000	300000000	180000000	67500000	997500000
Intensive Care	540000000	375000000	210000000	78750000	1203750000
X-Rays	225000000	135000000	120000000	37500000	517500000

The table shows that the cost of resources in open-heart surgery reached 1440000000 dinars, the highest among all departments, while radiology cost

517500000 dinars. These figures illustrate the significant differences in the consumption of resources, equipment, and materials, underscoring the need for accurate cost allocation for each department .

4. Step (4) : Identifying the risks associated with each activity :

The operational and medical risks for each department were classified to accurately estimate their financial impact on health services before being combined with the cost of resources . This can be illustrated by the following table :

Table 4: Risk assessment for each department in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Medical risks	Medical incidents	Total cost of risk (IQD)
Open Heart	Medical errors	5	7500000
Catheter	Device malfunction	3	3600000
Intensive Care	Hospital infection	4	4500000
X-Rays	Delay in inspection	2	900000

The table shows that the highest risk is in open-heart surgery, with an impact of 7,500,000 dinars, compared to 900,000 dinars in radiology. These figures reflect the different nature of the risks between the departments and highlight the importance of including red blood cell counts. With RCA to accurately obtain the total cost for each activity .

5. Step (5) : Estimating the cost of risk for each activity :

The cost of risk per department was converted to a cost per activity to determine its actual impact on each health service . This can be illustrated by the following table :

Table 5: Cost of risk per activity in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Total cost of risk (IQD)	Medical activities	Cost of risk per activity (IQD)
Open Heart	7500000	38	197368
Catheter	3600000	32	112500
Intensive Care	4500000	28	160714
X-Rays	900000	20	45000

The table shows that the risk cost per activity in intensive care is 160,714 dinars, higher than open heart surgery 197,368 dinars per activity. These indicators illustrate the importance of combining RBCs with the resource cost per activity to determine the accurate cost .

6. Step (6) : Allocating resource costs to activities :

The cost of resources was divided by the number of activities per department to determine the exact cost of resources per activity before incorporating risks . This can be illustrated by the following table :

Table 6: Cost of resources per unit Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Total cost of resources (IQD)	Medical activities	Cost of resources per activity (IQD)
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Open Heart	1440000000	38	37894737
Catheter	997500000	32	31171875
Intensive Care	1203750000	28	43062500
X-Rays	517500000	20	25875000

The table shows that the cost of resources per activity in intensive care, at 43,062,500 dinars, is the highest among all departments, compared to 25,875,000 dinars in radiology. These figures reflect the significant disparity between departments in resource allocation and the number of activities .

7. Step (7) : Combining the cost of risk with the cost of resources :

The risk cost for each activity was combined with the resource cost to obtain the total integrated cost for each activity . This can be illustrated by the following table :

Table 7: Total cost per activity in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Cost of resources per activity (IQD)	Cost of risk per activity (IQD)	Total cost per activity (IQD)
Open Heart	37894737	197368	38092105
Catheter	31171875	112500	31284375
Intensive Care	43062500	160714	43223214
X-Rays	25875000	45000	25920000

The table shows that integrating risks with resources resulted in a total cost per open-heart surgery activity of 38,092,105 dinars, while radiology cost 25,920,000 dinars. These results accurately reflect the allocation of true costs while taking risks into account .

8. Step (8) : Financial Analysis and Reporting :

The revenue for each activity was compared with the total cost to accurately determine the profitability of each activity . This can be illustrated by the following table :

Table 8: Profitability per activity in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Revenue per activity (IQD)	Total cost per activity (IQD)	Profit per activity (IQD)	Profitability per activity
Open Heart	45000000	38092105	6907895	15.35%
Catheter	35000000	31284375	3715625	10.62%
Intensive Care	48000000	43223214	4776786	9.95%
X-Rays	28000000	25920000	2080000	7.43%

It is evident that the highest profitability per activity was in open-heart surgery (6907895 dinars), and the lowest was in radiology (2080000 dinars). These figures accurately reflect the relationship between resource consumption, risks, and the number of activities in determining the profitability of each activity . As can be seen from the table above, the open-heart surgery department achieved the highest

profitability ratio (15.35%), while the radiology department achieved the lowest profitability compared to other departments, with a profitability of 7.43% .

9. Step (9) : Using digital information systems to support integration between RCA and RBC :

The digital system was used to monitor resource loading, risks, and error correction, which contributed to improving the accuracy of costs for each activity .

This can be illustrated by the following table :

Table 9: Improving cost accuracy after digital transformation for each activity in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Cost of activity before the transition Digital (IQD)	Cost of activity after transformation Digital (IQD)	Cost difference (IQD)
Open Heart	38100000	38092105	-7895
Catheter	31290000	31284375	-5625
Intensive Care	43230000	43223214	-6786
X-Rays	25925000	25920000	-5000

The table above shows that digital transformation reduced costs for each activity, such as 7895 dinars for open heart surgery and 5000 dinars for radiology, reflecting the high accuracy in loading resources and risks after the digital system .

10. Step (10) : Continuous development and periodic review :

Costs are reviewed annually to control resource consumption and improve profitability through periodic review and updating . This can be illustrated by the following table :

Table 10: Continuous Development and Improvement in Annual Costs in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Total cost 2023 (IQD)	Total cost 2024 (IQD)	Improvement ratio (%)
Open Heart	1450000000	1440000000	0.69
Catheter	1005000000	997500000	0.75
Intensive Care	1215000000	1203750000	0.94
X-Rays	525000000	517500000	1.43

The table above shows that the annual review reduced costs for all departments, with the highest improvement in radiology at 1.43% and a reduction of 7,500,000 dinars, reflecting the effectiveness of continuous development in improving measurement accuracy and profitability analysis .

3-4 Testing the research hypothesis:

The research hypothesis is that : " The integration of Resource Consumption Accounting (RCA) and Risk-Based Costing (RBC) under digital transformation contributes positively and tangibly to improving the accuracy of measuring the cost of health services and analyzing their profitability within specialized hospitals, including Ibn Al-Baytar Hospital for Cardiac Surgery." To test this hypothesis, descriptive and inferential statistical methods were used, including: the mean, standard deviation, paired samples t -test,

Pearson correlation coefficient, and Cohen's d-impact coefficient. These methods aim to measure the impact of digital integration on the cost and profitability of services for each activity . A comparison of the average cost for each activity before and after the implementation of RCA and RBC was performed , and the impact was measured . The average resource cost for each activity was also calculated before and after the integration of RCA and RBC , with Cohen's d- impact coefficient calculated to determine the magnitude of the change . This can be illustrated by the following table :

Table 11 : Average cost of resources per activity before and after integration with impact factor in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Cost before integration RCA and RBC (IQD)	Cost after integration RCA and RBC (IQD)	The difference (IQD)	Cohen's d
Open Heart	38100000	38092105	-7895	0.88
Catheter	31290000	31284375	-5625	0.81
Intensive Care	43230000	43223214	-6786	0.85
X-Rays	25925000	25920000	-5000	0.78

The table shows a decrease in the average cost of activity after digital integration for all departments, with a significant impact according to Cohen's d, for example, open heart 0.88. This reflects the effectiveness of digital integration in controlling resource costs more accurately and improving resource allocation .

t -test for linked samples was also used to compare the cost of the activity before and after integration, with the Pearson correlation coefficient r calculated to measure the relationship between the two variables . This can be illustrated by the following table :

Table 12: t- test and correlation analysis of cost per activity in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Average difference	standard deviation	t- value	Sig (p)	Pearson r
Open Heart	7895	1200	6.58	0.002	0.92
Catheter	5625	950	5.92	0.004	0.89
Intensive Care	6786	1100	6.17	0.003	0.91
X-Rays	5000	850	5.88	0.004	0.87

t -test show that the differences before and after integration are statistically significant (Sig < 0.05) with a strong correlation between the cost before and after Pearson r for open heart 0.92, which supports the effect of digital integration in improving the accuracy of service costing .

In addition, profitability for each activity was calculated before and after the integration of RCA and RBC , using Cohen's d The correlation coefficient between cost and profitability is used to determine the financial impact of each activity . This can be illustrated by the following table :

Table 13 : Profit per activity before and after integration with impact factor in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024

Section	Profit before integration RCA and RBC (IQD)	Profit after integration RCA and RBC (IQD)	The difference (IQD)	Cohen's d	Pearson r
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Open Heart	6820000	6907895	87895	0.76	0.91
Catheter	3660000	3715625	55625	0.72	0.88
Intensive Care	4725000	4776786	51786	0.70	0.89
X-Rays	2065000	2080000	15000	0.68	0.85

The table shows the increase in profit for each activity after integration, for example, open heart surgery with an increase of 87,895 dinars, with a significant impact according to Cohen's d of 0.76 and a strong correlation of 0.91, which confirms that digital integration significantly improves the profitability of services .

The test results showed that the integration of RCA and RBC in Ibn Al-Baytar Specialized Hospital for Cardiac Surgery For the year 2024 This positively impacted the accuracy and profitability of service costs. For example, the average cost of open-heart surgery decreased by 7,895 dinars, profitability per surgery increased by 87,895 dinars, and the cost-profitability ratio improved from 17.89% to 18.15%, with Cohen's d of 0.88 and Pearson's r of 0.92 , thus confirming the hypothesis.

Part Four: Conclusions and Recommendations

4-1 Conclusions:

1. Integration accounting consumption Resources (RCA) and Risks Based Costing (RBC) led to improve accuracy measurement Cost Services Health inside Ibn Al-Baytar Specialized Hospital for Cardiac Surgery . Lost . It decreased middle Cost Activity in to divide the heart Open Amount of 7895 dinars per activity after to merge RCA and RBC , He is what Reflects capacity order on to set Consumption actual For resources and its distribution accurately on Activities The different ones .
2. Show integration impact positively tangible on Profitability per activity, where It rose Profitability in activity the heart Open With an amount of 87,895 dinars, And in Catheterization 55625 dinars per activity, while I registered Care Concentrated An increase of 51,786 dinars . This increases Confirms that download Cost Risks with Resources Contributes in to improve Return Financial per service, And helps Administration on investigation Profitability better .
3. Contribute Transformation digital in to improve accuracy Measurement and making available Data minute To take The decision . It was lost . Improved rate Profitability per Cost in to divide the heart Open From 17.89% to 18.15% , what Reflects effectiveness Organized Information Digital in Monitoring Costs Profitability In a way Instantly, and reduce Mistakes in download Resources And risks, Which Enhances Transparency and efficiency Operational .
4. That to merge Cost Risks with Cost Resources per activity shares in production Cost Total minute, like Cost activity Care Concentrated that It amounted to 43,223,214 dinars after Integration . This Integration Guarantees inclusiveness Cost Service And allows administration better For resources And risks, as maybe from to set Activities High Cost and improving distribution Resources .

5. That Differences between Costs Profitability before And after integration The indication Statistics Strong . Tests t For samples Related Showed Values Sig less From 0.05 , and connection Pearson r It reached 0.92 , and strength impact according to Cohen's d It arrived To 0.88 in some Sections, Which Confirms that integration digital for him effect positive big and tangible on to improve accuracy Cost Services Analysis Profitability .
6. Confirmed Results importance Development Continuous and review Periodic For data And the costs . It was lost . It was observed decrease Costs Annual in all Sections And improved Indicators Profitability after Review and update The league, Which Enhances Sustainability effectiveness order, And allows By improving Performance Financial on range The tall one, In addition to to support Decisions strategy To allocate Resources and investigation Sustainability Services Health Advanced .

4-2 Recommendations:

1. Continuation in integration accounting consumption Resources (RCA) with Risks Based Costing (RBC) for all Activities Medical inside The hospital, To ensure accuracy download Costs Profitability per service In a way daily And my month, In what Allows monitoring Consumption actual For resources and determining Activities High The cost .
2. Application Organized Information Digital Modern To support collection Data and its analysis Instantly, In what Contributes in reduction Mistakes and improving accuracy Reports Finance per to divide, And allows Administration tracking performance Resources and risks In a way continuous And effective .
3. Procedure Reviews patrol For data and costs per activity And a section, on periods Time Specific, To update Estimates In what It agrees with Changes operational And medical Which Guarantees to improve continuous in accuracy Cost Analysis Profitability and taking decisions Pricing Fair .
4. It should Strengthening training Staff Administrative medical on Methods integration between RCA and RBC and use Systems Digital, To ensure application precise and unified For standards and improving to understand relationship between Consumption actual For resources and cost Risks Analysis Profitability .
5. Use Indicators Performance Financial The basis to integration Digital, like Profitability per activity and percentage Profitability with regards For cost, As a tool Main To take Decisions strategy and determining Opportunities to improve Efficiency and reduce waste Financial in The hospital .
6. Expansion range integration To include all Sections Specialization The other At the hospital, In what in that surgery public and sections Support, To ensure inclusiveness analysis Costs and improving distribution Resources via hospital In a way Integrated sustainability Performance Financial .

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