

## **Abstract**

The study addressed how to determine the product cost in the industrial sector, applied by Omdurman Company for Soap and Chemicals, through providing a proposal model to determine the product cost. The problem of the research represented in Omdurman Company for Soap and Chemicals often provide information regarding the product cost in accurate and proper in the suitable time. In this case the management can not be able to do its variety function, as planning, control and decision making in effective way. The aim of the study is to put a model to determine the product cost and providing information in details to help the Administration in making accurate decisions.

For the purpose of this research, the researcher following the deductive method to determine the topics of the study, and set a hypotheses, and the inductive method to test these hypotheses, ad the historical method to follow up the previous studies, also used the descriptive method and that by using the case study to know the basic rules which measured the product cost of Omdurman Company for Soap and Chemicals.

The researcher conducted the following hypotheses:

1. The procedure followed by Omdurman Company for Soap and Chemical to determine the product cost affected in getting accurate data.
2. There is some obstructs to determine a real cost of the different product of Omdurman Company for Soap and Chemicals.
3. The proposal model is a best model in measure and determining the product cost in Omdurman Company for Soap and Chemicals.

After the theoretical and the application study, then all hypotheses were improved.

The researcher seeks some findings:

1. A system of cost provides a details information about the different costs in the company.
2. To depend only on the data from a financial account regarding cost is a reason of making wrong decisions.
3. The proposal model help in getting a product cost in more proper methods in the company.

According to the result the researcher conducted the following recommendations:

1. The importance of establishing a cost system to determine the product cost of the company.
2. In spite, financial accounting provides information benefit in costing, but it must be separated from the information cost in details.
3. Accessing training courses for a cost department staff to develop the work on this department.