

## **Investigating the Influence of the Ferro Alloys Consumption on the Slab Product Standard Cost with Different Grades Using Regression Analysis (A Case Study of Iran's Iron and Steel Industry)**

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**Abstract :** Consistent Profitability is one of the most important priorities in manufacturing companies. One of the fundamental factors for increasing the companies profitability is cost management. Isfahan's mobarakeh steel company is one of the largest producers of the slab product grades in the middle east. Raw material cost constitutes about 70% of the company's expenditures. The costs of the ferro alloys have a remarkable contribution of the raw material costs. This research aims to determine the ferro alloys which have significant effect on the variability of the standard cost of the slab product grades. Used data in this study were collected from standard costing system of isfahan's mobarakeh steel company in 2022. The results of conducting the regression analysis model show that expense items: 03020, 03045, 03125, 03130 and 03150 have dominant role in variability of the standard cost of the slab product grades. In other words, the mentioned ferro alloys have noticeable and significant role in variability of the standard cost of the slab product grades.

**Keywords :** consistent profitability, ferro alloys, slab product grades, regression analysis

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