

The Impact of Procurement Transparency on Competitive Advantage in the Syrian Food Products Sector

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Abstract

The purpose of this paper is to investigate the impact of procurement transparency on competitive advantage in the Syrian Food Products Sector. In addition, it aims to assessing the level of awareness and understanding of procurement transparency and competitive advantage concepts in the Syrian context.

The research methodology involved the adoption of a survey as a research strategy and quantitative approach, utilized a self-administered questionnaire, to arrive at the major findings of the study. The type of research is a single cross-sectional design in which the collection of data from the respondents was carried out only once. Data was analyzed using the statistical package for social sciences (SPSS).

The paper revealed that there is an impact of procurement transparency on competitive advantage in the Syrian Food Products Sector. It also revealed that there is a high level of awareness among the respondents about the procurement transparency and competitive advantage concepts.

As far as the researcher is aware, this paper is the first to investigate the impact of procurement transparency on competitive advantage in the Syrian food products sector; thus its finding will be an original contribution to the field of procurement transparency and competitive advantage. In addition, as there has been a shortage of research in the field of procurement transparency and competitive advantage, generally in the Middle East countries, the researcher hopes that this paper will establish a foundation for further research in the region.

Keywords: Procurement Transparency, Procurement Management, Competitive advantage, Syrian Food Products Sector,

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I. Introduction

Procurement transparency is a key factor in the administrative processes within organizations, and it has been proven that the implementation of transparency in administrative work is considered as a solution to many problems facing organizations, the most important of which is corruption in procurement management, as transparency contributes to reducing procurement costs necessary to obtaining raw and required materials for production operations, and thus contributes to creating a competitive advantage for the organization.

Hence comes the importance of transparency, which plays a major role in achieving competitive advantage.

Based on the above, the need for transparency emerged, due to its ability to enable the organization to achieve a competitive advantage, through its role in the relationships between the organization and suppliers.

The competitive advantage and procurement transparency represents a mixture of science and art to improve the ways how the organization obtains the raw materials needed to provide the final products, produce the products and deliver or ship them to customers, which achieves the continuity and distinction for the organization in the market.

II. Research Problem & Question:

The problem of the study goes back to the fact that industry in Syria is affected by many challenges, and the great damage in the food products sector which has been affected by political and economic factors in Syria and the region.

As most organizations operate in a work environment characterized by intensive competition, change in the needs and desires of customers and changing market conditions, Therefore the organization is required to build strong relationships with suppliers and customers through efficient and effective management of procurement, and work to secure the best types of support to achieve the set goals.

In light of the above, the problem of research can be identified by the following main question:
To what extent does Procurement Transparency affect the Competitive Advantage in the Syrian food products sector?

III. Literature Review

3.1 Definitions of Procurement

The European Union (2014) defines procurement as the act of obtaining or buying goods and services. The process includes preparation and processing of a demand as well as the end receipt and approval of payment.

Chartered Institute of Procurement and Supply (2013) defines procurement as buying, purchasing, renting, leasing or otherwise acquiring any goods, works or services by a procuring entity and includes all functions that pertain to the obtaining of any goods, works or services, including description of requirements, selection and invitation of tenderers, preparation and award of contracts. (CIPS, 2013, p.42)

Gadde (2017) defines procurement as the purchase of merchandise or services at the optimum possible total cost in the correct amount and quality. He further reiterated that Procurement can also be simply defined as the procedure in which goods or commodities are bought when prices are low. The process of procurement often involves; purchase planning, standards determination, specifications development, supplier research and selection, value analysis, financing, price negotiation, making the purchase, supply contract administration, inventory control and stores, disposals and other related functions. (Gadde, 2017, p.67)

AkınAteş (2018) divides procurement into three categories: (AkınAteş, 2018, p.68)

- 1- Purchases that require specialized research and development, such as newly designed military aircraft.
- 2- Purchases of complex, special purpose projects, such as dams or port facilities that do not involve advances in technology but require managerial and organizational skills.
- 3- Purchases of standard products sold in open markets, such as motor vehicles or medical supplies (off-the shelf purchase). Customized versions of products otherwise available in open markets, such as special purpose computer systems or fleets of police cars.

However, according to the Business Dictionary (2011), “Procurement” is the overarching function that describes the activities and processes through which an organization acquire goods and services. Procurement is the business management function that ensures identification, sourcing, access and management of the external resources that an organization needs or may need to fulfill its strategic objectives, procurement is the business management function that ensures identification, sourcing, access and management of the external resources that an organization needs or may need to fulfill its strategic objectives. (Brandon-Jones, 2015, p.446)

Procurement exists to explore supply market opportunities and to implement resourcing strategies that deliver the best possible supply outcome to the organization, its stakeholders and customers. Procurement applies the science and art of external resource and supply management through a body of knowledge interpreted by competent practitioners and professionals (Buvik, 2009, p.439).

The process of procurement is often part of an organization’s operational strategy as the ability of an organization to purchase certain key resources at the right time and prize, would determine their survival or otherwise in today’s competitive business environment their success of performance is lean. (Gadde, 2017, p.69)

According to Miles (2015) “Procurement is a complex process that can help organizations become more efficient”. This is because all their goods and services would be bought at the right quality, quantity, price and they will be delivered „just in time“, thereby reducing the need to stockpile goods and parts. Reducing the amount of goods that are stored will reduces the number of resources used to store them. It also ensures that they are not overly transported, which means there is less risk of them being damaged and no resources are required to transport them. By buying goods that are of the right quality means that they are not too good for the role that they intended to fulfill, as such would be at the right price. But they will also not be sub-standard, so there is less chance of the parts and goods causing defects. One crucial role procurement plays for organizations, is its ability to create relationships. Creating good relationships with suppliers also mean that they will be flexible and help out if a sudden increase in volume of goods is required. So, procurement really is vital and can really transform companies when it is done right. Although, procurement may not actually produce the goods that are sold, it can actually help to increase profits due to its ability to ensure that operational demands are met. (Miles, 2015, p.72)

However, it is important to note that procurement is and distinct from purchasing. The term purchasing refers to the process of ordering and receiving goods and services. It is a subset of the wider procurement process. Generally, purchasing refers to the process involved in ordering goods such as request, approval, and creation of a purchase order record and the receipting of goods. (Brandon-Jones, 2015, p.449)

Whiles procurement involves the activities involved in establishing fundamental requirements, sourcing activities such as market research, vendor evaluation and negotiation of contracts play a crucial role in successful procurement system. It can also include the purchasing activities required to order and receive goods. Corporations and public bodies often define procurement as the processes intended to promote fair and open competition for their business while minimizing exposure to fraud and collusion, this according to Gadde (2017) is made smoother by promoting a good business relationship between the buyer and the supplier. (Gadde, 2017, p.73)

According to Ohene-Addae (2012) the process of procurement may differ from company to company, and a government institution may have a slightly different procurement process compared to a private company. The procurement procedure may differ according to the product and the uses of the product. Another important factor that is usually included in the definitions of procurement is the amount in which the product is bought. This is important because the amounts of goods bought are inversely proportional to their cost. Thus, procurement is a process that is carried out by almost every company and individual for its own personal gain or for profits, which involves buying of commodities by choosing the appropriate bidder. (Ohene-Addae, 2012, p.53)

Van Raaij (2016) refers to procurement as a roadmap of activities within the procurement function, the project procurement cycle reflects the procurement activities from the decision to purchase the material or service through to the payment of bills and closing of procurement contracts. It starts from the identification of a need and conducting market analysis through to the process of selecting the supplier, managing their performance and reviewing lessons learnt. It establishes key activities required at every stage of the procurement process while at the same time providing a benchmark for the monitoring and evaluation of the process by procurement monitors and evaluators (Van Raaij, 2016, p.23).

In most studies conducted on public procurement, the procurement process is considered to include contract administration (Handfield, 2011). Other studies such as Lynch (2012) and Gadde (2017) believes that the public procurement process ends with contract award and that anything after contract award is considered contract administration. However, for the purpose of this, the procurement cycle would encompass activities occurring within the entire procurement with it procurement system. (Handfield, 2011, p.57)

3.2 The Procurement Cycle

The procurement cycle consists of activities such as planning, sourcing, contracting, contract management, storing, distribution, disposal and evaluation.

1- Procurement Planning:

Procurement planning is the process whereby an organization decides what to buy, when and from what source. Lynch (2014) describes it as a process whereby procurement practitioners sketch out in advance an arrangement in a diagram on a plan as to what, which, when and how purchases are to be conducted in a given period. During the procurement planning process, the procurement method is assigned and the expectations for fulfillment of procurement requirements determined. Lynch (2012) opined that effective procurement planning is essential for all procuring entities in the implementation of the purchasing objectives. (Lynch, 2014, p.36)

2- Sourcing:

Sourcing is simply the process whereby an organization finds suppliers of goods and services. It's an approach to procurement whereby the business needs of the organization are matched with the supplier market, it is much more than simply centralizing procurement. The approach is founded on a detailed understanding of both the spend profile of the organization as well as of the supplier market. This understanding is continually updated in order to deliver ongoing improvements to the organizations sourcing and procurement performance. (Wallace & Xia, 2014, p.22)

3- Contracting and Contract Management:

After suppliers of goods and services have been selected, there is the need for a written legally- binding agreement between all parties identifying rights and obligations of both parties. This phase is crucial because it includes the negotiation of the terms and conditions in contracts and ensuring compliance with the terms and conditions, as well as documenting and agreeing on any changes or amendments that may arise during its implementation or execution. (Van Weele, 2010, p.18)

4- Storage, Distribution and Disposal:

Storage comes in when goods procured are not being used immediately and therefore the need to store them to ensure that no damage or loss occurs. The timely availability of goods can be very crucial to an organization's operation. Goods may require specialized storage facilities or may have very limited shelf life so the effective storage, handling and management of stock levels are important. Goods in storage need to be delivered to their final destination for usage according the requirements of the customer or end-user. Distribution may involve complex in-country procurements with delivery to multiple regional stores facilities or end-user sites (Ohene-Addae, 2012, p.55).

5- Evaluation:

The procurement evaluation involves collecting knowledge gained throughout the procurement process and using it to ascertain whether the organizational procurement needs and expectations have been fulfilled and whether "value for money" has been achieved. The procurement evaluation step is geared towards eliciting ideas for improving and optimizing the achievement of procurement needs and stakeholder satisfaction in the outcomes of procurement projects in the future. According to Alarcón and Rivas (2009) the evaluation stage comprises the following steps: establishing the group of people to be interviewed; value stream maps, general and detailed; project surveys; review of performance indicators; analysis of nonconformity reports; cause-effect

analysis regarding delays, costs, time cycles and others. This stage is crucial in ensuring the procurement process fulfill its strategic function of improving organizational productivity and profitability. (Alarcón and Rivas, 2009, p.33)

3.3 Procurement Transparency

Procurement process should be carried out in a fair and transparent manner. The most important and broadly accepted principle underlying a modern procurement system is open competition–free access to the procurement market. Moreover, it should be open to public examination and review, thus making it a transparent process. Usually, transparency is considered as an operating in such a way that it is easy for others to see what actions are performed. Transparency in business implies openness, communication, and accountability. (Kofi, 2014, p.27)

Due to this, we can conclude that procurement should be based on rules guaranteeing fair and non-discriminatory conditions of competition. Generally, a transparent procurement system ensures that all the team members as well as the qualified suppliers have equal access to all system elements, including procurement methods, legislation, evaluation criteria, technical specifications, supplier rights. (Ohashi, 2009, p.57)

3.4 Benefits of Procurement Transparency

According to Daniel (2018), transparency can fulfil the following benefits in procurement: (Daniel, 2018, p.77)

1. No More Duplication:

By adopting transparent procurement policy, you minimize the duplication of the purchased items. With the awareness of visibility, duplicate requests will be thoroughly watched and therefore prevented.

2. Better Record Management:

Records are often better organized and managed when multiple people have anytime access to them. With a well-defined system, everyone will have access to the necessary information at any time. Overall, transparency helps increase efficiency for everyone involved.

3. Bulk purchasing:

In a transparent procurement system, we have the possibility to buy in bulk quantities. Requests and orders from different departments can be combined into a single order. In such a way, they will reduce transportation and unit costs. Upon arrival, the quantities would be distributed to the required locations.

4. Improvement on a Regular Basis:

As it often happens, the people who are behind the procurement process are not satisfied with what they have. Transparency has a way of increasing accountability and improving performance. As they say, opportunity makes a thief. And transparency means someone is always watching.

5. Cost Reduction:

Within the procurement function at your company, the more transparency you have into who is buying or approving what, the more you will be able to identify areas of savings and efficiencies, it will be also much easier for you to determine who tends to skirt company policy, investigate why it happens and afterwards elaborate plans to bring them on board.

6. Advanced Strategic Planning:

Better transparency empowers you with the ability to add more strategic value to your company.

3.5 Definitions of Competitive Advantage

Competitive advantage is defined as the “capability of an organization to create a defensible position over its competitors” (Li et al., 2006, p.111).

Tracey et al. (1999) argues that competitive advantage comprises of distinctive competencies that sets an organization apart from competitors, thus giving them an edge in the marketplace. They further add that it is an outcome of critical management decisions. (Tracey et al., 1999, p.412)

Competitive advantage traditionally involved the choice regarding the markets in which a firm would compete, defending market share in clearly defined segments using price and product performance attributes. (Day, 2000, p.24)

Today, however, competition is considered a “war of movement” that depends on anticipating and quickly responding to changing market needs (Stalk et al., 1992, p.65).

Competitive advantage emerges from the creation of superior competencies that are leveraged to create customer value and achieve cost and/or differentiation advantages, resulting in market share and profitability performance. Sustaining competitive advantage requires that firms set up barriers that make imitation difficult through continual investment to improve the advantage, making this a long-run cyclical process. (Day, 2000, p.26)

Porter's approach to competitive advantage centers on a firm's ability to be a low-cost producer in its industry, or to be unique in its industry in some aspects that are popularly valued by customers. (Porter, 1991, p.95)

3.6 Dimensions of the Competitive Advantage

Based on the study of Koufteros (2002) and Li et al. (2006) the competitive capability has the following five dimensions:

1. Price/Cost: "The ability of an organization to compete against major competitors based on low price". (Li et al., 2006, p. 120)

For every company, the selling price of a product not only serves as a determinant of the number of sales and profits, but also plays an important role in building competitive power with other companies. Therefore, in determining product prices, in addition to paying attention to the cost of product procurement, companies also should not ignore the consequences of costs incurred by the procurement of something else to meet customer satisfaction. Besides that, companies are also required to pay attention to price competition factors prevailing in the market. (Li et al., 2006, p. 121)

2. Quality: "The ability of an organization to offer product quality and performance that creates higher value for customers". (Koufteros, 2002, p.256)

Quality is a factor contained in a product that causes the product to be valued according to what purpose the product is produced. In a manufacturing company, the term quality is defined as the factors contained in a product which results in the product being in accordance with the purpose for which the product is intended. (Li et al., 2006, p. 123).

According to Koufteros (2002), quality is defined as the consistency of increase or improvement and decrease in variations in the characteristics of a product (goods or services) produced to meet the needs that have been specified in order to increase customer satisfaction. (Koufteros, 2002, p.258).

3. Delivery Dependability: "The ability of an organization to provide on time the type and volume of product required by customer(s)" (Li et al., 2006, p. 120).

Delivery dependability is used to monitor suppliers' performance in terms of delivering the product required by customers on time, orders delivered complete and with the best quality possible. (Koufteros, 2002, p.259).

Delivery time can be a source of company competitive advantage, when the company is able to reduce the delivery time of consumer orders or reduce the time-of-service provision to consumers. (Li et al., 2006, p. 121)

4. Product Innovation: "The ability of an organization to introduce new products and features in the market place". (Koufteros, 2002, p.256)

The wider the market competition, the tighter competition between companies where companies continue to emerge with new innovations. Products must remain innovative in order to survive in the market. Innovative products can increase the competitive advantage of new products themselves for the company. Innovation can be created through product development. Where product development is done by improving the product such as creating new functions or increasing the durability of a product. Innovative products are able to compete in the global era and still favor competitive advantages in order to remain competitive in the global era and products can last long, not only seasonally. (Cooper et al., 2007, p.16)

5. Time to Market: "The ability of an organization to introduce new products faster than major competitors" (Li et al., 2006, p. 120).

Time to market is the extent to which a company or organization is able to launch and introduce new products faster than its competitors. A company that is able to launch a new product rather than a competitor can attract the market's attention first as a product that does not yet exist everywhere is already available in a company, so it is likely to seize the market ahead of the competition. Companies must continue to plan strategies to be able to move faster and superior to create maximum competitive advantage. (Koufteros, 2002, p.259).

IV. Research Hypothesis, Variables & Model:

In light of the research problem and its question, the hypothesis is formulated as follows:

Hypothesis H1:

"There is a statistically significant impact of Procurement Transparency on Competitive Advantage at the level of significance ($\alpha \leq 0.05$)".

The present study relied on Procurement Transparency as an independent variable (X), and on Competitive Advantage as a dependent variable (Y).

In light of the above, the model of the study will be as follows:

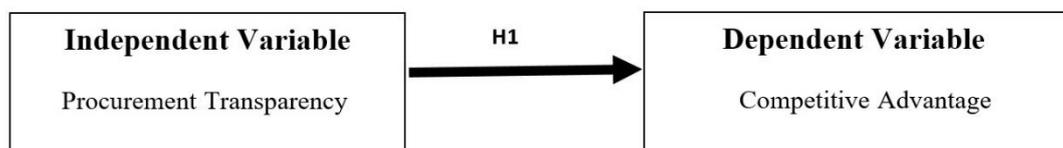


Fig 1: Research Model

V. Research Methodology:

5.1 Study Population and Sample:

The population of this study is the food products sector in Syria, Aldurra Company as a case study.

About Aldurra Company:

AL DURRA INTERNATIONAL FOR FOOD PRODUCTS CO .LTD

The history of the company goes back to the 1940’s and began with one product Kamardene (apricot sheets) which were all handmade it wasn’t until 1979 the company began to introduce different products in which to satisfy the local market, as it realized that the consumer had changed their eating habits and were ready for something The Al-Durra factory now occupies 15.000 sq mt which includes our laboratory fully new equipped with the latest technology to meet with food standards and holds all the necessary certificates including haccp ISO 22000 and the ISO 9001 certificates. Al-Durra remained and will remain the leader of food products industry and recently opened new factories in the Middle East equipped with the latest technology.

The volume of the sample was determined by using the form of Krejcie& Morgan as the following (Krejcie& Morgan, 1970, p.607):

$$n = \frac{p(1 - p)}{\frac{p(1-p)}{N} + \frac{E^2}{SD^2}}$$

n: sample volume.

N: community volume.

P: 0.5 E: 5% SD: 1.96

Since N=93 which is the total number of the workers in Aldurra Company, so by using the above formula we find that n=75.

The questionnaire had been administrated personally, (90) questionnaires were distributed, (75) returned and analyzed with a (84%) response rate.

5.2 Instrument Validity and Reliability:

Validity: The questionnaire was reviewed by four experts from the Faculty of Economics at Damascus University, whose knowledge and experiences were sufficient in this scope and to make sure that each item is measuring exactly what is intended to be measured. Furthermore, a pilot study was conducted on 30 respondents to test the research instrument before distributing it to the whole sample. Upon the feedback of the experts and the pilot study the questionnaire had been amended taking into consideration their suggestions, comments, and directions to achieve the validity of the instrument.

Reliability: Reliability is the extent to which a variable (or set of variables) is persistent in what is intended to measure (Hair et al., 2005). The Cronbach’s Alpha value used to test the reliability of the items measuring eachvariable. A reliability measure coefficient reflects how well items in a set are positively correlated to one another. Accordingly, the internal consistency method was used in this study to examine the reliability of each variable. Table 1 below shows that all the values of alpha are above 0.60, which are considered to be acceptable.

Components	Cronbach's Alpha	Number of Items
Procurement Transparency	0.807	4
Competitive Advantage	0.728	4
Total	0.835	8

Table 1: Summary of Reliability Analysis

5.3 Pearson Correlation:

5.3.1 for Procurement Transparency:

Sentences	Pearson Correlation	Sig. (2-tailed)
Our company purchases the required materials through tenders	.808**	.001
Our company purchases the required materials through quotations	.859**	.001
Our company offers a fair competition to the suppliers and chooses the best offers	.881**	.001
Our company make advertisements for all procurements	.882**	.001

Table 2: Pearson Correlation for Procurement Transparency

The Pearson Correlation value for all sentences is more than 0.5, which can be considered moderately correlated.

5.3.2 for Competitive Advantage:

Sentences	Pearson Correlation	Sig. (2-tailed)
The cost of products provided by our company are less expensive than the competitors	.829**	.001
Our company seeks to reduce the defective rate in the products	.809**	.001
Our company seeks to make its products conform to the international SPECS and standards	.781**	.001
Our company delivers the orders to its customers on time	.832**	.001

Table 3: Pearson Correlation for Competitive advantage

The Pearson Correlation value for all sentences is more than 0.5, which can be considered moderately correlated.

5.4 Test of Normality:

Based on table 5 we find that Sig for all variables is more than (0.05), so all data are subject to normal distribution.

Statistics		Procurement Transparency	Competitive advantage
N	Valid	75	75
	Missing	0	0
Mean		3.8533	3.7289
Std. Deviation		.95741	1.08039
Skewness		-1.389	-.845
Std. Error of Skewness		.277	.277
Kurtosis		1.732	-.048
Std. Error of Kurtosis		.548	.548

Table 4: Test of Normality for the variables

5.5 Descriptive Statistics of the Data:

5.5.1 Procurement Transparency:

Table 5 below depicts the Mean and Standard Deviation for Procurement Transparency, the values were calculated based on the answers from the respondents.

Procurement Transparency	N	Mean	Std. Deviation	Test Value = 3		
				t	df	Sig. (2-tailed)
Our company purchases the required materials through tenders	75	3.8400	1.12754	6.452	74	0.000
Our company purchases the required materials through quotations	75	3.8267	1.10739	6.465	74	0.000
Our company offers a fair competition to the suppliers and chooses the best offers	75	3.8233	1.10659	6.452	74	0.000
Our company make advertisements for all procurements	75	3.899	1.10521	6.219	74	0.000
Procurement Transparency	75	3.8533	0.95741	7.719	74	0.000

Table 5: Descriptive Statistics of the Data for Procurement Transparency

Based on the data collected from the respondents the mean of the data after the calculation was 3.8533, which is more than 3.4 and less than 4.2, and Sig is 0.000 less than 0.05, so the workers agree to the content of the sentences.

This means the respondents demonstrate optimal level of attitude towards Procurement Transparency. In other words, the respondents show positive attitude towards Procurement Transparency.

5.5.2 Competitive Advantage:

Table 6 below depicts the Mean and Standard Deviation for Competitive Advantage, the values were calculated based on the answers from the respondents.

Competitive advantage	N	Mean	Std. Deviation	Test Value = 3		
				t	df	Sig. (2-tailed)
The cost of products provided by our company are less expensive than the competitors	75	3.7333	1.25562	5.058	74	0.000
Our company seeks to reduce the defective rate in the products	75	3.7733	1.36137	4.919	74	0.000
Our company seeks to make its products conform to the international SPECS and standards	75	3.6800	1.40616	4.188	74	0.000
Our company delivers the orders to its customers on time	75	3.5432	1.42154	4.195	74	0.000
Competitive Advantage	75	3.7289	1.08039	5.843	74	0.000

Table 6: Descriptive Statistics of the Data for Competitive Advantage

Based on the data collected from the respondents the mean of the data after the calculation was 3.7289, which is more than 3.4 and less than 4.2, and Sig is 0.000 less than 0.05, so the workers agree to the content of the sentences.

This means the respondents demonstrate optimal level of attitude towards Competitive advantage. In other words, the respondents show positive attitude towards Competitive advantage.

VI. Hypotheses Tests:

Main Hypothesis H1:

"There is a statistically significant impact of Procurement Transparency on Competitive Advantage at the level of significance ($\alpha \leq 0.05$)".

Table 7 below explains the impact of Procurement Transparency on Competitive Advantage, the correlation coefficient (R) is 0.453, which is greater than zero, that indicates to a positive relationship between Procurement Transparency and Competitive advantage.

The square of the correlation (R Square value) is 0.205, which indicated that 20.5 % of the volatility and variability in Competitive advantage is explained by Procurement Transparency.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.453 ^a	.205	.194	.96621

Table 7: Model Summary

Table 8 below indicates that calculated F is 18.828 with Sig 0.000, which is less than 0.05, that means that there is a significant impact of Procurement Transparency on Competitive advantage.

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	17.577	1	17.577	18.828	.000 ^b
Residual	68.150	74	.934		
Total	85.727	75			

Table 8: ANOVA^b

Table 9 below shows that Beta is 0.531, meaning that any increase in Procurement Transparency will cause an increase the Competitive advantage multiplied by 0.531.

The Regression model can be formulated as the following:

$$\text{Competitive Advantage} = 1.750 + 0.531 (\text{Procurement Transparency})$$

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.750	.477		3.667	.000
1 Procurement Transparency	.531	.122	.453	4.339	.000

Table 9: Coefficients^a

Based on the above tables, we find that:

"There is a statistically significant impact of Procurement Transparency on Competitive Advantage at the level of significance ($\alpha \leq 0.05$)".

VII. Conclusion:

The correlation analysis and regression analysis show a significant positive correlation between Procurement Transparency and Competitive Advantage, meaning that there is a statistically significant impact of Procurement Transparency on Competitive Advantage at the level of significance ($\alpha \leq 0.05$).

The workers of Aldurra Company demonstrate optimal level of attitude (positive) towards Procurement Transparency and Competitive Advantage.

However, additional tests and data collections will be needed to come to a more conclusive result as to whether Procurement Transparency is an important factor in analyzing Competitive Advantage.

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