

# التكلفة المستهدفة أداة لتحقيق الميزة التنافسية

## المستخلص

### Abstract

Target costing is one of the modern techniques in strategic Management accounting, Is has shown active adoption to changes in current business environments, In addition, is has seen a growth in strategic approach, The goal of using target costing is to build and strengthen competition abilities of economic units through introducing appropriate ways to decrease cost values while maintaining and improving quality of product, So this study is aim to show how can economic units use target costing to achieve competitive advantages .



## المقدمة

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## منهجية البحث

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### المبحث الأول / الخلفية النظرية للمبحث

:Target Costing (T.C)

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. (Blocher,et.al., 2010: 12)

(Garrison, et. al,2006:833-834)

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.( 94: 2000 )

(Mors et . al. 2003:373)

Atkinson

.(Atkinson et. al. 2007:320)

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cost management  
(Drury,2008:539)

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Target

costing

.( Hilton,2008:648)



(cost – plus)

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(Atkinson, et.al,2007:320-321)

$$\boxed{\phantom{\text{Cost}} + \phantom{\text{Markup}} = \phantom{\text{Price}}}$$

(Mcwatters,et.al.,2001:113)

: (Atkinson,2007:320-321)

$$\boxed{\phantom{\text{Price}} - \phantom{\text{Markup}} = \phantom{\text{Cost}}}$$

:Target Price

Horngren

perceived value

:(Horngren,2009:460)

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: Target Profit Margin

(Horngren , et., al., 2009:461)



## : Tear- Down Analysis

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(Reverse Engineering )

(Drury,2008:540)

(Benchmarking)

(Kaplan&amp;Atkinson,1998:227-228)

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.(Horngren,et.al.,2009:461)

:(Hilton,2008:652)

: Dynamic Tear-Down

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:Cost Tear-Down

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: Material Tear –Down

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Static Tear-Down

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:Value Engineering

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Drury

. ( Drury,2005:432)

Hilton

Drury

.(Hilton,2008:651-652)

:(Drury,2008:540)

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:(Hilton,2008:25)

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(Hilton,2005:652)

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.Zeroth Look Value Engineering (أ

.First Look Value Engineering (ب

.Second Look Value Engineering (ج

:Total-Life-Cycle Costing

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(TLCC) Total Life Cycle Costing

.(Drury,2008:538 )

(Drury , 2002 : 892)

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:(Horngren,2009:461)

Develop a Product That

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:Satisfied the Need of Potential Customer

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Choose A Target price Based On Customers Perceived Value For The

.Product and The Competitors Price

:Determining Target Profit Margin

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Target

.Cost

:Product Estimate The Actual Cost Of The

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(Kotler,2009:161)



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If Estimated Actual Cost Exceeds The

:Target Cost Investigate Way Of Driving Down The Actual Cost To The Target Cost

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:(Atkinson et.al.2007: 329)

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.( Pitts&amp;Lei,2006:8)

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:Cost :and efficiency

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(R&amp;D)

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.( Horngren,et.al.,2009:33-34)

:Quality

ب.

characteristics

features

(Heizer&amp;Render,2006:194)

(23: 2004

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: (Reid &amp;Sanders ,2002:30)

Product Design Quality

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Process Quality

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ج. Time  
 د. Innovation  
 3. Porter

(Drury,2005:465)

(Pitts&Lie,2006:11)

Distinctive Competence  
 4. Competitive Force  
 Michael E.Portet  
 Porter

(2008 : 107)

(Johnson,et.al.,2008:59-64 )

1. Rivalry Among Established Companies
2. Threat of New Entrants
3. The Threat Of Substitutes Products
4. The Bargaining Power Of Buyers
5. The Bargaining Power Of Suppliers
5. Competitive Environment Analysis

(Wheelen&Hunger,2008:73)

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(Chen &amp;Chen,2002:1)

(19 :2005 )

(Hilton,2008:648)

(Blocher,et.al.,2010:547 )

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:(Blocher,et.al.,2010:553 )

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(Feil & Kim, 2004; 11)

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(Dutton, 2005: 1-3)

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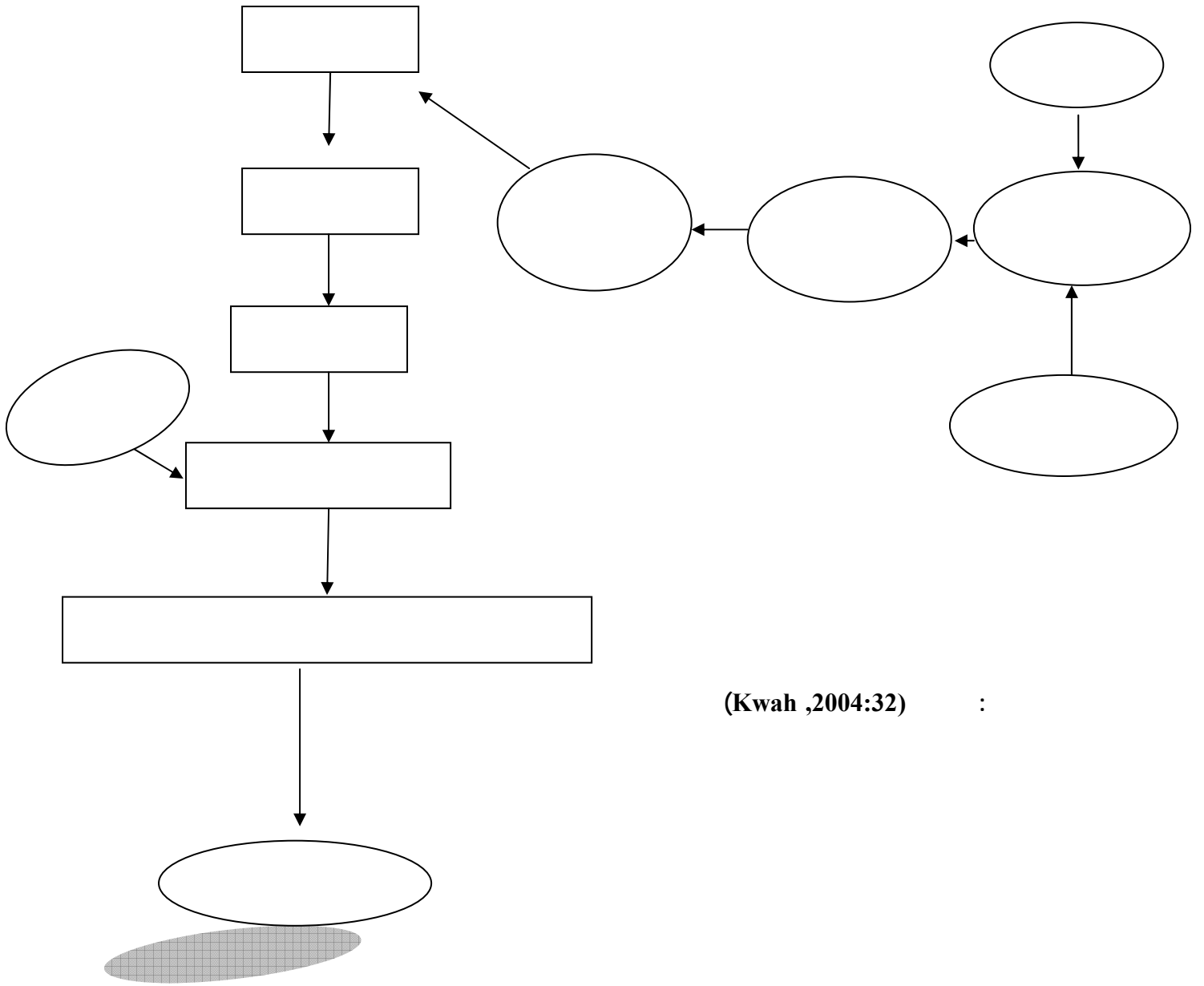
(Ducharme&Lucansky,2002:6)

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(Kwah ,2004:32) :

(Kwah ,2004:79-80)



## المبحث الثاني / آلية تطبيق تقنية التكلفة المستهدفة في شركة صناعات الأصباغ الحديثة

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## المبحث الثالث / الاستنتاجات والتوصيات

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