

TEAMWORK AND ITS ROLE IN ACHIEVING THE TARGET COST

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Abstract

The study of the effectiveness of the target cost method application to reducing product costs in the Iraqi industrial companies to support competitiveness, while maintaining the quality of those products and improved to cope with the prevailing in this market competition, Who suffers from a severe invasion of foreign products, and perhaps the most important the basis of the target cost application to use a system of collective team knowledge surrounding the production and the possibility of developing appropriate solutions to overcome them, to provide the advantages achieved by this method in product pricing. The study seeks to achieve a major goal, namely try to identify the extent possible and effective use target cost method, and specifically the role of human resources through the collective work teams in the field of reducing the cost and pricing of products in the Iraqi market, where this method has achieved positive results in the production companies Industrial at the level of the whole world, and finally achieved the target cost method of application helps to support the competitiveness of Iraqi products and supports the achievement of the strategic objectives of those industrial companies which survive and grow and continue to the prevailing market competition nowadays, where the study resulted in

several findings and recommendations was including the establishment of the target business organizations cost system mechanism in the current competitive environment, particularly in relation to the use of human resources, the best way to work through collective teamwork; the application of the target in product pricing method where cost is one of the modern systems that took essential dimension of business organizations at the same time in the optimal use of available resources and increase their competitiveness.

Keywords: *Teamwork, Target Cost, Working Group, Performance, Human Resource*

INTRODUCTION

It is not easy to build an organizational culture that correspond to the current market requirements and focused on continuous process improvement and the formation of working groups, the contribution of human resources available. Since the improvement and work teams consisting of employees roads do not lead to enable the institution to apply this approach, unless you take advantage of the opportunity to conduct a development where an important to meet the challenges imposed by the external environment to the organization (Al-Merry, 2015). Hence, the regulatory institution of culture is a source of pride for their workers, especially if we can find the values of innovation and excellence and leadership and competition, the institution is linked to their environment because the institution is not only a group of owners and shareholders and means of production, but is part of a comprehensive system and therefore cannot be separated from the cultural environment and economic and geographical and political in it. So many researchers link the lack of success of the application of modern technologies unless appropriate organizational culture is available for the application of this approach to it gives the individual within the organization by working teams that exist where the opportunity to make changes that he believed they needed in his field (Al-Eid & Jacobi 2014).

THE STUDY

Research Problem

The problem with searching through the following:

1. The Iraqi business organizations are lacked to rely teams approach in the implementation of its operations and activities.
2. Iraqi companies suffer from the weakness of its position in the competitive market because of no use of modern techniques such as target costing technique, including teamwork.

Research Propositions

Find depends on the following hypothesis:

1. There is a relationship between the approach to the adoption of the teams and the organization's success in achieving its objectives.
2. There is a relationship between the adoption of a teams and achieve targeted cost in Iraqi companies.
3. The existence of a relationship between the success of the organization and strengthen its position in the Iraqi market competition by using modern techniques such as target cost, including teamwork team.

Aim of the Research

The research aims to achieve the following:

- Find building knowledge of the contents of search kicks off with the entrance of work teams and the target system costs.
- Measure and analyze the impact the relationship between reliance on the entrance to the team's success in the application of target costing system

Research Importance

- The importance of research of its focus on a number of new variables that have a significant impact on the efficiency and effectiveness of business organizations.
- Provide the knowledge library in one of modern technologies.

Research Questions

- What is the contribution of employment opportunities in the construction of organizational culture based modern technologies in the technical and administrative work in Iraqi companies?
- Is the Iraqi business organizations position in the competitive market are used of modern techniques such as target costing technique, including teamwork?

LITERATURE REVIEW

Previous Studies

(Chow, Then, & Skitmore, 2005) adopted the argument (Mylar, 1996). In that the working group be each stage of the project, for example, in the planning stage; and there is often an architect, surveyor and various other technical disciplines such as groundwater engineer, Legal Counsel.

And subcontractors and various (such as heating / ventilation It is brought engineers) in carrying out specific tasks as the project moves through the operational phase. Once you have a specific task, the work of the team ends up where it should take advantage of the team's success and experience in stages and other projects.

Researcher(BinSaleh, 2007) said in the Teamwork obstacles in public organizations, The leadership style that is characterized by openness and the involvement of members of the team in the making decisions and encourage ideas and suggestions to achieve the team under his leadership highly successful. Whenever a low level of conflict within the team, the degree of success High team.

AbdulGhani (2010) Explained the concept of team work and its objectives and benefits, types and indicators of the need for teams work and the impact of leadership in building teams ; the study found a number of output and recommendations, as follows:

- Institutions will be closest to the community instead of staying away from it.
- Provide opportunities for managers to learn new skills as a result of direct work with others.
- Increase the sense of responsibility of managers, where they are working, and planning with others, so as to create a high sense of the importance of the needs of individuals interviewed inside and outside the institution.
- To improve the communication process inside and outside the institution(Excellence, 2004).
- Perform the work within the institution in an atmosphere of collective freedom, a sense of security and tranquility, away from the singles competition.

Take care of collective action and to ensure that incentives be collective and not to encourage individual action, whatever the pressures of work and the requirements of the specific achievement in advance.

The Concept of Teamwork

The learning degree of individuals increased when giving them an opportunity to participate in decision-making and problem-solving process, so that through the active participation of individuals built a sense of pride of accomplishment that they have achieved, and the contributions they have made in the field of problem-solving. The idea upon which the working group of the term is that the whole is greater than sum of its parts. The adoption of the team means that all the jobs must work together to achieve the overall objectives of the organization, which in turn leads to increased affiliation and commitment of employees towards the organization also motivates them to exclude or reduce the damaged in production and at all levels, and without deepening the idea of teamwork Van necessary for the integration of the elements of communication timely system will not be available. In addition, the availability of the

team's efforts to create a good environment developed ideas for improvement and more and better ideas than individual.

It receive see it is a group of individuals working with each other in order to achieve specific and common goals, and some know the team as a group of individuals are characterized by the presence of an integrated skills among themselves, and members of the team united by common goals and one purpose, in addition to having a common entrance to work with each other(Abdul Ghani, 2010).

Teams are working groups are created within the organization of a number of employees of the various Jobs, to achieve the goal or specific task requiring coordination, interaction and integration between team members, and is responsible for achieving these goals, as there are Much of empowerment for the team in the development of the recommendations and take a decision(Al-Merry, 2015)

Gerry see Teams are groups of people with complementary skills who are committed to a common purpose and hold themselves mutually accountable for its achievement. Ideally, they develop a distinct identity and work together in a coordinated and mutually supportive way to achieve their goal or purpose. Task effectiveness is the extent to which the team is successful in achieving its task-related objectives.

Their aims most likely to be achieved through working together and pooling experience and expertise (Gerry, n.d.) Others know how to influence positive in relations between individuals, in order to raise their performance for the better and unite their efforts towards the tasks assigned to them, to reach the objectives of the organization the best possible ways and means. (http://www.tceg.caoa.gov.eg/user/Scientific_Articles

Teams are groups of people with complementary skills, they have aims of their organization and assume mutual responsibility to make it happen.. Is likely to be achieved by working together and pool expertise and experiences shared goals(Al-Sayeh, 2013)

Group of individuals are characterized by the presence of an integrated skills among themselves, team members united by common goals and one purpose, in addition to having a common entrance to work with each other(Ziani, 2014)

Difference between the Teams Work and the Working Group

This is different from the concept of the work group where it consists of a group of individuals, their actions directed by the supervisor in charge of them and determine the level, and it is through the individual performance of each person separately, Table 1.

Table 1: Difference between the Teams Work and the Working Group

Basic difference	Teams work	Traditional groups
commander	Commander is a facilitator and facilitator for the group's work	Commander is in control of the group
Target of objective	Team members identify targets	Goals are set by the Organization
Meetings	are full of optimism and free discussions	The leader is the one who organizes meetings and events Racing
Plans	The team plans to form work	commander plans to form work
performance	focus on the team's performance	Focus on the performance of the individual
competition	Is members of the team working as a unit post	is between some of them against the other workers
communication	is the leader of the team and vice versa.	Is the leader of the group
Decisions	are taken based on the team as a whole saw	are made based on the opinion leader

Source: http://www.tceg.caoa.gov.eg/user/Scientific_Articles, 2015

The Aims of Teamwork

The uses of the style of teamwork achieve many goals, among them:

- Awareness, review and discussion of the team's functioning with a view to improving performance(Gerry, n.d.)
- Build a spirit of trust and cooperation between them(Abdul Ghani, 2010)
- Develop the skills of managers in improving relations within the organization between superiors and subordinates.
- Provide open communication between the parts of the organization, It is leading to more transparency and clarity in the face of issues and problems.
- Give more time for managers to focus on the effectiveness of the organization in the planning and setting goals
- Increase the flow of information between the departments of the organization
- Optimal use of resources and facilities to achieve the performance and efficiency.
- Create appropriate environment to improve services and products offered by the organization.

Michael sees that is five benefit as bellow (West, 2012)

- Task effectiveness is the extent to which the team is successful in achieving its task-related objectives(Masoudi, 2008).

- Team member well-being refers to factors such as the well-being or mental growth and development of team members.
- Team viability is the likelihood that a team will continue to work together and function effectively.
- Team innovation is the extent to which the team develops and implements new and improved processes, products and procedures.
- Inter-team cooperation is the effectiveness of the team in working with other teams in the organization with which it has to work in order to organization aims.

The Success of the Teamwork Requirements

Some have said that we can say effectively if the team featured (Abdul Ghani, 2010):

1. The Panel has to be clear and specific goals, and fully understand the roles of Members and receptive to it.
2. That there is a degree of awareness among all members, encourage frank discussion, and frank expression of opinions and ideas (Al-Sadairi, 2010).
3. Aspects of knowing the strengths and weaknesses of the team, and fully aware of the opportunities and external environmental threats.
4. Provide stimulation system on a collective basis and not individually.
5. Good deal with and resolve differences through cooperation.
6. Comfortable and informal working environment, and is far from the differences of tension and hostility and formalities, allows individuals to enjoy the fellowship and accompaniment.
7. mass participation in decision-making and be unanimous and not the majority, everyone understand each other.
8. Exercise self-censorship.

Types of Teamwork (Ziani, 2014)

There are several types of teamwork and their ratings depending on the objectives to be achieved, in the first problem faced by the organization and build upon the formation of a working group is to identify the type of team:

The Senior Management Work Team

This type is the top management directors, which is considered the link between the organization and the external environment.

Functional Work Teams

Be members of the same functional unit or section, where it is officially appointed commander of the organization, and be specific authorities, responsibilities, with perfect clarity of relations and ways to take Decisions and be clear administration limits. This type arises often in traditional structural character of organizations and their environment characterized by stability.

Multi-Functional Teamwork

A group of workers with a many skills, to be selected from different functions and departments in order to develop a product or solve the problem ... and each working under a director of manager, and give the team responsible for its business in order to integrate the efforts and business

To achieve the main objectives, it is usually used in this type organizations that operate in the rapidly changing as companies with communications, and computer environment so as to achieve speed in response to market demands and customer needs.

Quality Teams

It is a set of workers are productive or functional unit itself based on management's approval. Members of these teams will meet on a regular basis and periodically to discuss the problems and the development of special quality and production issues that affect their work solutions,

Self-Directed Teams

It is a set of workers, who have the ability to manage and direct their activities and their work towards achieving the desired goals, depending Self-reliance, Members of one department and functional, and be responsible for the integrated operation and are available have skills, the knowledge of technical, scientific and humanitarian necessary to achieve success .

Self-Managed Work Teams

It is a group of employees have skills and a variety of disciplines, the team enjoyed a large degree of empowerment, and these teams are involved in functions that are often performed by managers.

Virtual Work Teams

This kind of difference appeared as a result of the rapid development in the field of information and communications technology and the reflection effect on the practices of the organizations.

The relationship between the team members on the essential elements of the most important knowledge, experience and information exchange

The Relationship between the Target Cost and Team Work

It is characterized by targeted cost technique in the planning and design stage of the product and the control of costs during the life cycle of a link between them and the team work through the following (Talip, 2010):

- Adapted Involve customers and suppliers in the value chain of the firm of those that contribute to the implementation of the development, design, manufactures and provide product operations and activities of a special series.
- The integration with other strategic cost management techniques (such as continuous improvement of technology and reference comparisons and total quality management and management of activity-based costing) any involvement of other departments in order to increase the efficiency of performance.
- The customer definition as part of the work team the level of quality of the products offered by organization and wants customers purchased.
- Definition processors as part of the work team that are required by the market of college and partial specifications of the product.
- delegation of authority within the multi-functional disciplines responsible for the design, product development and operations teams
- Improve the performance of operations R & D and engineering in order to provide new ideas and designs contribute to enhancing the competitiveness of strategic organization and maximize its competitive position in the market.
- Target cost requires coordination between the positions of workers, processors and requires several meetings for the purpose of coordination between product design and selection of manufacturing processes and other.

Adopted a practical side to search through the questionnaire distributed to workers in the Iraqi companies, which amounts to 44 Form and included 13 questions determines the impact of collective action has drawn the following results shown in the table 2, Pearson's analysis shows that there is a direct correlation between the team variables and achievement of targeted cost requirements as the value of Pearson's coefficient of 0.642 which is greater than the value of the coefficient spreadsheet when a significant 0.05 level, which stood at 0.3044.

The table shows that the value of F calculated 0.56 which is the largest of its value in the table at 2.09 degrees (d f) (30.13) and a significant level of 0.05, which clearly demonstrates the

influence of the variables of the team at the completion of the target cost requirements in Iraq and therefore accept the second hypothesis, which states, there is a relationship between the adoption of a teams and achieve targeted cost in Iraqi companies

Table 2: ANOVA of Teamwork of Target Cost

Variance Analysis	Sum of squares	df	Mean squares	Calculated	Table level
Regressions	0.53996	13	0.13349	5.60	0.3044
Residual	0.93293	30	0.02367		

CONCLUSION

1. Target cost system is one of the modern systems which took a fundamental dimension to business organizations at the present time in the optimal use of available resources.
2. Create the mechanism of the target cost system for business organizations in the current competitive environment, particularly in relation to the use of human resources, the best way to work through collective work teams.
3. Targeted workers cost conducive to learning and development through their sense of organization needed to their views and efforts in a collective team.

RECOMMENDATIONS

1. We need to adopt a target cost system in business organizations because of its many advantages help business organizations in the current competitive environment, particularly in relation to the use of human resources in the best and a basket by collective labor teams.
2. Need to work on a dissemination of culture that helps organizations to adopt modern systems and using them to their competitive advantage within the industry that work.
3. Focus on the need to involve employees of the company in the courses and workshops that support the construction of knowledge and skills side to them, whether inside or outside Iraq.

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