

TARGET COSTS AND THE ROLE OF PRODUCT DESIGN IN ACHIEVING COMPETITIVE ADVANTAGE OF THE IRAQI COMPANIES

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Abstract

The study of the efficacy of the target cost technique application to reducing product costs in the Iraqi industrial companies to support competitiveness, while keeping the quality of those products and improved to manage in this market competition. These companies facing a severe invasion of foreign products which have low selling price, and perhaps the most important the redesigned to achieve the target cost. to provide the advantages achieved by this method in product pricing. The study pursues to achieve a major goal, namely try to identify the extent possible and effective use target cost method, and specifically the role of redesign by the teamwork the collective in the field of reducing the cost and pricing of Iraqi products , 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 nowadays with Iraqi market competition. where the study resulted Creative Common several findings and recommendations

was including the adoption of modern cost accounting techniques such as target cost will support level competitive of Iraqi industrial companies, so researchers and academics should conduct such studies to support this vital sector.

Keywords: Target Cost, Redesign, Level of competition, Selling Price

INTRODUCTION

The modern environment which was characterized by increased competition and the enormous advances in technology it was necessary to achieve the competitive advantages of the facilities, making it focus on cost, by reducing costs, increasing the importance of the cost of tools and was the most important cost target cost approach to the management tool (Al-Attar & Alsoboa, 2016).

It was Japan's lead in reaching a target cost entrance, since the use of the Japanese to the entrance of the cost was a progress of Japanese industries and factors, particularly in the automotive industry, which supports access to these results on the quality of the technology used in production, and the quality of production inputs and quality of raw materials commodity supplies, as well as at the level of skills of the workforce and the extent of absorption of modern technology, and also depend on the extent to which what is available from a large volume of production, to absorb the impact of fixed cost on the total cost of production (Raqeef, 2012).

Targeted and cost are more important for products with long life cycle offers many opportunities to improve the design and procedures for manufacturing continuously and this is not available when the product short life cycle so it should be has the product planning short-term carefully extra This is a fact, especially when integrated into short product life cycles with increasing global competitor it is important to first deliver product at a price that ensures rapid penetration of the market. The research on the introduction and three sections included the first part, the research methodology, which included problem research and objective and important premise main, the second topic on the conceptual framework for a technical target cost and included the third section on the most important results and recommendations reached by the search result (Al-Moussawi, 2010).

Business Problem

1. The Iraqi companies are lacked to rely tools of new technique such a target cost in the implementation of redesign its operations and activities.
2. Iraqi companies suffer from the weakness of its position in the competitive market because of applying traditional methods of cost accounting.

Research Objectives

1. To examine the significant influence of selling price on target cost.
2. To examine the significant influence of level of competition on target cost

The Importance of the Research

The importance of research is in providing knowledge library is an important aspect and a modern techniques of cost accounting.

Research Hypotheses

The key hypothesis is the presence of a significant relationship between the target cost technique and the reduction of product costs.

And derive from the main, secondary hypotheses are:

H1 There is a relationship between selling price and target cost.

H2 There is a relationship between the level of competition and target cost.

LITERATURE REVIEW

The researchers and academics addressed the target cost and how it can be achieved of reducing costs through the design phase. Seddeq and Yousef (2018) aimed to identify the possibility of reducing the industrial cost through the application of the target cost as a comprehensive framework in support of industrial products. The study addressed the role of product design in reducing costs by excluding activities that do not add value to the product and the desire of customers. The study recommended that the analysis and classification of activities should be based on activities that add value and activities that do not add value.

Hamidah (2015) aimed to propose a framework that integrates the three-dimensional synchronous geometry and strategic cost management, enabling enterprises to rationalize their costs and increase their competitiveness by studying and analyzing the three-dimensional synchronous engineering method and the possibility of interconnection with strategic cost management tools. The study is applied in one of the industrial companies that design and develop a new product or re-design and develop an existing product that has lost its ability to compete, the researcher recommends industrial companies in general to apply the proposed framework to new products or existing products that are developed, especially those that are rapidly changing in design. Gliem and Gliem (2003) aimed to determine the costs of products and how to reduce them to the possibility of work and stay in the current competition market. The study found that the use of modern accounting techniques such as cost target and the active system helps reduce costs and improve profitability, the study recommended the need to

redesign existing products to improve profits from the current level and achieve Continuous improvement in cost reduction.

Level of competition;

Today, due to globalization, modern technology and the rapidly increasing use of the Internet, traditional tools such as newspapers, television and radio have lost their effectiveness. Customers have become a choice to compare products and services at the same time through online marketing in terms of cost (Akande & Khadka, 2018). Therefore, the company must have a strategy of optimal entry into the market by competitive features such as price, quality and timing, all of which can be achieved by understanding customers' needs, desires and abilities, as well as knowledge of competitors (their potential, their competing or alternative products)(Feltovich, 2018; Hsieh & Vermeulen, 2013; Köchy et al., 2015).

Selling price;

The price adjustment is called the pricing strategy, which aims to determine the price of an optimum that contributes to maximizing the current profit It depends on a number of factors such as demand for the product, market-penetration ,market condition and Market Share(Hsieh & Vermeulen, 2013).

Target cost technique;

Historical cost method about the target: The target cost is a simple understanding of the process is relatively application, however, they significantly affect the organization activity and survival in the highly competitive market for it requires a continuous effort of specialists and professionals, or even may require large-scale software applications, then it is a sense of disciplined and logical translates current procedures and processes of the company(AI-Awawdeh & Al-Sharairi, 2012). This method seemed the emergence of first cost in Japan during the 1960's ,It has developed some of the methods and concepts of American companies, such as Ford Motor and Advantage. In order to preserve the characteristics of this new technology and educate the industry to overcome the obstacles facing the industry (Kwah, 2004).

The American idea -called value engineering, has been converted into a dynamic system to reduce cost and profit planning, has value method in the company Engineering noon (GE US) in the presence of a shortage in the production of raw materials and intermediate products elements during World War II, where adopted as a method or a geometric style regulator seeks to produce the product and resulted in practical experiments for the possibility of producing highly effective product, consists of a minimal number of internal parts in the composition, then the evolution of this approach, leading to the production of a product with the utmost efficiency and effectiveness while reducing the cost of production to the lowest level. Of

course, a major Japanese companies have adopted this technology, including Toyota and Nissan, among others.

Motivated The Shift From Traditional Systems Of Costs To The Target Cost Approach

There have been many of the shortcomings of traditional systems of costs, as the following (Janabi, 2011):

- i. Reduction on the cost of traditional systems, means that reduction of the loss and damage to the company without taking into account the market and the customer and other counterparties related to production.
- ii. The traditional methods are given priority to reduce the selling price commensurate with the market without compromising cost reduction first.
- iii. The costs that are mounted on the main product to be exact in determining the selling price without regard to the market price in advance.
- iv. Traditional methods begin to determine the cost to the light first and then you select the sales price, which adds to the cost profit margin to become the sales ignored the other parties of the pricing process.
- v. Traditional systems do not care proposals and decisions of suppliers and consumers into account the pre-production process, and of course this will affect the influential design largely on cost. But it is interested so after the completion of the production process. This is in contrast modern systems, including "targeted cost entrance.
- vi. The neglect of the design role. They have to be designed the product and determine the cost will then be targeted to cost before you start the process productivity and this aspect neglected traditional methods (Al-Masoudi, 2010).
- vii. Lack of interest in traditional methods of market research before start production process unlike modern methods.

The Concept Of Targeted Cost

There are several concepts contained about targeted by researchers, academics and specialists where cost modern defined the target cost as a system to reduce the cost through the stage of research and development and design of new products or to develop existing products by making changes in the design model or in some parts (Kheder, 2005).

Kaplan defined the target cost as a cost management tool used by planners during product and process design to drive improvement efforts aimed at reducing future costs of manufacturing the product (Atkinson, 2012).

Hansen target cost is defined as a method of determining the cost of the product or service based on the basis of price (target price) that the customer is willing to pay (Al-Taiee, 2012).

It also sees Basile that the target cost is a one cost management methods in order to reduce product costs in the initial stages, and the operational phase of productivity throughout the product life cycle, starting from research and development, planning and product design activities, through the activity of productive activities, post-production of the marketing , distribution and after-sales services (Al-Taiee, 2012).

Amara is defined target costing technique, as a method or philosophy taken into account the financial, productivity and customer areas during the design phase, the company will help in making the product design decisions to increase the profitability and value (al-Khafaji, 2008). Cooper is defined as the approach is based on determining the proposed product which when sold generates a profit margin desirable, focus on cost and the first stages of the product life overall cycle life cycle (Cooper, 2017). Drury has been defined as "technology directed by the customer and used as a tool to improve cost management in pricing decisions and cuts costs (Drury, 2013).

It is defined at the level of unit product or service as a target per unit cost and representing the estimate disciplined for the cost of the components or parts related to each unit of product or service and use economic unity in achieving operating income target per unit when it is sold target price, and longer the target cost of the unit cost of the product bound to be achieved through the stages of the product life cycle (Horngren et al., 2015).

The definition (Fessler & Fisher) came roughly comparable to the definition (Horngren) as saying as" the process of estimating the cost of the product at the design Unity is committed to economic and manufactured within the limits of this cost in order to achieve a profit when it is desirable to sell the target price (or the estimated him) (Talip, 2010).

Target Cost Properties

Target cost is the entrance to the entrances of modern cost management includes a combination of the following characteristics entrance (Ganye, 2008).

- i. Target cost applied in the development and design stage where they differ from the traditional methods of cost management to be applied in the production phase.
- ii. Target administrative cost is not method to control costs only but rather a means to reduce costs.
- iii. The target processes and procedures have many method cost Ole used because the primary objectives of the target include the cost of development and design techniques.
- iv. Cooperation between the various sections required to achieve the target cost.

- v. Target cost-effective application in industry or small multi-products more than a few large products.
- vi. Target costing technique is one of the outstanding cost management tools to compete in the global environment, and because they are targeting four key elements which price, quality, and cost, as well as creativity
- vii. Its help to achieve the goal of profitability for the company, through the production of products, or the provision of services targeted at cost (or less) and choose the appropriate market in which the company competes.
- viii. Concentrated target costing technique on the functional characteristics of the product, and its importance to the customer.

The Advantages of the Application of the Target Cost Entrance

Advantages of the targeted cost technique is applied for the shortcomings that have infected the traditional entrance to determine the cost of the product, reveal and become the information provided which do not meet the cost of the strategy-oriented management requirements towards the market (customer). So the target cost technique characterized in the planning and product design stage and control costs through stages cycle life following advantages:(Talip, 2010):-

- i. The customer's definition of the level of quality of the products offered by the economic unity and wants customers purchased.
- ii. The devolution of powers within a multi-functional disciplines responsible for the design and product development, operations, marketing and customer support to achieve the target quality at the lowest possible cost and maintain a sustainable competitive advantage as work teams.
- iii. Improve the performance of operations R & D and engineering in order to provide new ideas and designs contribute to enhancing the competitiveness of strategic economic unit and maximize its competitive position in the market
- iv. Integration with other strategic cost management techniques such as (Kazien), (Benchmarking), (ABC) and (TQM) to increase the efficiency of performance.
- v. Involve customers and suppliers in the value chain that contribute to the implementation of the development, design, manufacture and provide product operations and special activities.
- vi. Target cost requires coordination with the positions of workers and processors require several meetings for the purpose of coordination between product design and selection of manufacturing processes (Al-Masoudi, 2010).

- vii. cost target application requires detailed information on the cost of alternative activities, and allow this information to decision makers choose the design and manufacturing alternatives that best meet the requirements of the job and price,

The relationship between the target cost and product design

Design is a structural parts or activities that form through which to provide or create a specific value to the design and the design is detailed and graphics mode or detailed selections colors, weight and other characteristics. Some of the considerations that are taken into idea when the product design process and there are, as follows :(Kheder, 2005).

- i. .The use of well-known and available production processes parts.
- ii. Use of the typical work tools.
- iii. Simplify aggregate operations.
- iv. modeled manufacturing use in the manufacture of a variety of products
- v. Make the product specifications and tolerances reasonable.
- vi. Product and design make it a solid and strong.
- vii. Reduce as much as possible the number of segments in the product.
- viii. The targeted cost management planning and control tool on the cost of resources and activities through the value chain are all, therefore, good design and efficient production processes and programs of continuous improvement continuous reference and comparisons operations will achieve the goal of lowering the target cost without compromising the characteristics of quality that suit the customer uses.(Al-Musawi, 2007; Talip, 2010).
- ix. Researchers has shown that 80-85% of the cost of the product life that arise from the decisions taken in the research cycle, development and product engineering so the decisions taken at this session are crucial decisions and extremely important(al-Khafaji, 2008; Raqeef, 2012).

This can be illustrated target cost at the product level to clarify the role of design in terms that integration of the company's ability and its suppliers in cost allowed for the establishment of a target cost unattainable at the product level.

The product which can be manufactured from established target cost design, and the use of value engineering and other techniques to achieve the target cost at the product level. This requires considerable engineering work, and this type of engineering needs to take into account customer expectations, competitors and the application of mechanisms of target costing tuning to ensure that the company achieved the target cost

METHODOLOGY

The research design

The current research aims at collecting empirical evidence capable of providing an insight into the Target costs and the role of product design in achieving competitive advantage of the Iraqi companies. Another aim of the current study is to understand how the target costing helps the management of the Iraqi companies.

The study used a quantitative approach because data collection involved a large scale survey rather than interviews. The population of this study is 21,809 small manufacturing firms in Baghdad, capital city of Iraq. According to (Larkin & Thompson, 2012), for the population of 21,809 SMEs in the current study, the sample size suggested is 378.

Data collection method

The questionnaires were distributed in the capital city 'Baghdad' and its suburbs that are about 40 kilometers outside the capital. The questionnaires were distributed by the researcher and other friends working in the field of accounting to 400 SMEs. It was clarified for the respondents that the questionnaire is for research purposes in order to reduce their fear of responding to the questionnaire.

Measurement of Instruments

In order to adopt the, the variables were measured using the five-point Likert scale (Perumal, 2017). The five elements of the Likert scale were adapted to measure the application of modern cost accounting techniques such as the target cost and factors affecting its achievement.

The current study was based on the Constraints Theory to achieve the objectives of the study. According to (Baghdadi & Aziz, 2013).

The first section is on the demographic aspect, whereas the second section is on the independent variable, which is the selling price. The third section is on the second variable that is the level of competition. The fourth section addresses is on the depended variable which is the target cost

ANALYSIS AND FINDINGS

Profile of the Respondents

Table 1 shows that 67% of the sample has more than 5 years of practical experience. This means that the surveyed sample has sufficient good in its field. Table 2 shows that the selected sample included the most diversified industrial sector. Table 3 indicates that the number of employees in the companies surveyed was 67.7% % which has a number of workers more than

4 workers and this means that its size is acceptable. Table 4 indicates that 69.4% of the companies surveyed use the system stages, which is mainly based on the target cost

Years of industrial work

TABLE 1 Sample investigated by years

Years	Recurrence	percentage
1-5	125	33.1%
6-10	162	42.9%
10-	91	24.1%
Total	378	100.0%

Industrial sector

TABLE 2 Sector in which it operates

Sector	Recurrence	Percentage
Furniture	46	12.2%
Rubber and plastic	39	10.3%
Food Industry	108	28.6%
Curtains	16	4.2%
Aluminum	60	15.9%
Other Industries	109	28.8%
Total	377	100%

Number of employees

TABLE 3 The number of employees

number of employees	Recurrence	Percentage
<4	87	23.0%
4-6	185	48.9%
7-9	105	27.8%
Total	377	99.7%%
Missing data	1	0.3%
Total Sum	378	100.0%

Extent of use of the cost system

TABLE 4 The use of the cost system

Cost system	Recurrence	Percentage
job order system	115	30.4%
Process system	165	43.7%
Mix system	97	25.7%
Total	377	99.7%
Missing data	1	0.3%
Total Sum	378	100.0%

Descriptive Statistics**Selling Price Variable**

Table 5 refers to the computational environment, standard deviations, and divergence coefficients related to the point of view of the surveyed sample. This table reflects a Arithmetical mean of the sales price variable (1.70) which is below the standard mean of (2) 0.40) (23.6%).

TABLE 5 Results the variable questions (selling price)

Details	Yes		No		Neutral		Arithmetic mean	Standard deviation	Coefficient of variation
Q1	331	88%	19	5%	28	7%	1.19	0.56	46.7%
Q2	128	34%	61	16%	189	50%	2.16	0.90	41.8%
Q3	181	48%	96	25%	101	27%	1.79	0.84	46.9%
Q4	188	50%	100	26%	90	24%	1.74	0.82	47.0%
Q5	218	58%	79	21%	81	21%	1.64	0.81	49.7%
Q6	212	56%	86	23%	80	21%	1.65	0.81	48.9%
Q7	197	52%	90	24%	91	24%	1.72	0.83	48.1%
Q8	195	52%	90	24%	93	25%	1.73	0.83	48.0%
Total indicators of the variable selling price							1.70	0.40	23.6%

In terms of questions, this variable was measured by eight questions, as shown in Table 5 The results were distributed between the highest levels of response. The second question was achieved by a mean value of (2.16) (1), and a high dispersion between the responses is

confirmed by the standard deviation (0.90) and the difference coefficient (41.8%). The first question achieved the lowest level of response.

The level of competition variable

Table 6 refers to the computational environment, standard deviations, and divergence coefficients related to the point of view of the surveyed sample. The table reflects a general mean of the variable of the level of competition (1.70), which is below the standard mean of (2) (27%). On the question level, this variable was measured by eight questions, as shown in Table (6). The results were distributed between the highest response level and the third question, (2), and a high dispersion between the responses is now confirmed (0.84), and a difference coefficient (44.2%). The fourth question achieved the lowest level of response, with a mean value of (1.62), and a difference above the mean between the responses confirmed by the standard deviation (0.77).

TABLE 6 Results of the variable questions (level of competition)

Details	Yes		No		Natural		Arithmetic mean	standard deviation	Coefficient of variation
Q1	208	55%	91	24%	79	21%	1.66	0.80	48.4%
Q2	216	57%	80	21%	82	22%	1.65	0.82	49.5%
Q3	154	41%	109	29%	115	30%	1.90	0.84	44.2%
Q4	212	56%	99	26%	67	18%	1.62	0.77	47.6%
Q5	199	53%	90	24%	89	24%	1.71	0.82	48.2%
Q6	197	52%	92	24%	89	24%	1.71	0.82	48.0%
Q7	204	54%	83	22%	91	24%	1.70	0.83	48.9%
Q8	198	52%	98	26%	82	22%	1.69	0.81	47.6%
Total indicators of the variable level of competition							1.66	0.46	27.0%

Target Cost Variable

Table 7 shows the computation, standard deviations, and variance coefficients related to the point of view of the surveyed sample. The table reflects a general mean of the target cost variable (1.66), below the standard mean of (2). The general standard deviation and difference coefficient (25.5%). In terms of questions, this variable was measured by eight questions, as shown in Table (7). The results were distributed between the highest level of response and the

fourth question, with a mean value of 1.73, (0.68%). The eighth question achieved the lowest level of response, with a mean value of (1.56), and a spread above the mean between the responses confirmed by the standard deviation 0.77) and the difference coefficient was (49.4%).

Table 7 The results the variable questions (Target cost)

Details	Yes	No	Natural	Arithmetic mean	standard deviation	Coefficient of variation			
Q1	204	54%	79	21%	95	25%	1.71	0.84	49.2%
Q2	220	58%	90	24%	68	18%	1.60	0.78	48.5%
Q3	203	54%	112	30%	63	17%	1.63	0.75	46.2%
Q4	189	50%	103	27%	86	23%	1.73	0.81	46.8%
Q5	201	53%	95	25%	82	22%	1.69	0.81	47.9%
Q6	203	54%	86	23%	89	24%	1.70	0.83	48.7%
Q7	223	59%	71	19%	84	22%	1.63	0.82	50.5%
Q8	232	61%	81	21%	65	17%	1.56	0.77	49.4%
Total indicators of the variable Target cost							1.66	0.42	25.5%

Explanatory statistics

In order to cover the explanatory side of the research, the simple linear regression coefficient was used to determine whether there was a relationship between the variables of the study. The simple linear regression model was used to show that there was no effect between the variables.

The first hypothesis: there is a significant correlation between the level of competition and the target cost.

The second hypothesis: there is a significant correlation between the selling price and the target cost.

Table 8 shows the correlational relationship assumed by the first hypothesis. The table confirms that there is a correlation between the level of competition and the target cost. The total correlation coefficient (0.594 **) was at a significant level (0.000) The table also indicated a strong correlation between the selling price and the target cost. The total correlation coefficient (0.632 **) was at a significant level (0.000). It is through this result that the first and second hypothesis can be accepted.

TABLE 8 Correlation coefficient between the research variables

		Target cost	Level of competition	Selling price
Target cost	Pearson Correlation	1	0.594**	0.632**
	sig. (2-tail)		(0.000)	(0.000)
	N	378	378	378
Level of competition	Pearson Correlation	0.594**	1	0.605**
	sig. (2-tail)	(0.000)		(0.000)
	N	378	378	378
Selling price	Pearson Correlation	0.632**	0.605**	1
	sig. (2-tail)	(0.000)	(0.000)	
	N	378	378	378

The third hypothesis: There is a significant effect of statistical significance on the level of competition in the target cost.

TABLE 9 The simple linear regression model for the third hypothesis.

model	df	Sum of squares	Mean square	F	Sig.
Regression	1	23.734	23.734	205.442	0.000
Residual	376	43.439	0.116		
Total	377	67.173			

Table 9 indicates that the value of Sig. was less than 0.05, and therefore we show a significant effect of the independent variable level of competition in the dependent variable target cost, there is a significant statistical effect of the selling price on the target cost.

TABLE 10 Analysis of the simple linear regression model for the fourth hypothesis

model	df	Sum of squares	Mean square	F	Sig.
Regression	1	26.815	26.815	249.828	0.000
Residual	376	40.358	0.107		
Total	377	67.173			

Table 10 indicates that the value of Sig. was less than 0.05, therefore we show a significant effect of the independent variable (selling price) on the dependent variable (target cost).

CONCLUSIONS

1. The emergence of new technologies, including the target cost increased the confidence of the production companies, to enable them to overcome the difficulties faced by traditional methods in light of fierce market competition.
2. The use of target cost has increased the convergence of views between the producer and the consumer.
3. The targeted cost technology application reduced the errors that lead to heavy losses on production of the companies, in order to measure and compare with competitors product, before you start the process productivity, addressed during the design and value engineering.
4. This technique has increased the cohesion among workers through teamwork.

RECOMMENDATIONS

1. There is a need to disseminate these ideas and techniques to the industrial and service sector through the establishment of working sessions and workshops in companies by academics and researchers with the help of specialists.
2. There is a need for communication between the design team and members of the collective teamwork, to see developments taking place in the market competition, for keeping position of the company on the market through its products.
3. Focus on researchers and academics to do to conduct the necessary research to such techniques and enrich the other sectors so.

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