

# The Relationship between Ability of Enterprise Value Engineering and Adoption of Target Costing Mode

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## ABSTRACT

In the severe environment of international industrial competition, development of new products with competitive ability becomes one of the main factors that determine the success or failure of an enterprise. Many Japanese enterprises employ the cost business planning to manage the target cost of development of a new product; therefore, they can always develop new products which are not only with competitive ability also to meet various aspect needs of consumer. However, the value engineering activities are key methods which assist the enterprise to achieve the target cost of a new product. This study uses the different ways of target cost planning those are adopted in enterprise to investigate the relationship between ability of enterprise value engineering and adoption of target costing modes. The investigation is based on the assessment of enterprise value engineering ability according to the product/system regulation design degree of modification. For the purpose of confirming the developed theory, two representative companies, one produces auto parts while the other one produces electrical appliance, are selected for case study. The results indicate that enterprise adopt different hypothesis modes of target costing; respectively, to manage the cost planning for different novel degrees of new products. The achievement of target cost is different by using the value engineering. In addition, except viithe personnel ability on product, manufacture and design, the increase price of raw material for new product is also a key factor that the enterprise are not able to achieve the expect target cost by implementing value engineering. However, harmonized cooperation between design personnel in central factory and coordinated factory is the main point for successful achievement of the target cost.

Keywords : target costing, target cost and value engineering

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