

## عنوان مقاله:

A feasibility study of implementing target costing system in porcelain sanitary-ware industry (Case Study: Chini Kord Company, Kermanshah)

## محل انتشار:

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## نویسندگان:

b saeidipour - Assistant Professor of Educational Sciences of Payame Noor University, I. R. of IRAN

f dolatyari - Corresponding author; Department of Management, Payame Noor University, I. R. of IRAN. Department of Management, Payame Noor University, I. R. of IRAN

## خلاصه مقاله:

Due to importance of costs, profitability, and survival in the competitive market, producing company managers work around the clock to reduce the prices and increase the profits. Target costing is a strategic approach to cost management aiming at promoting competitive potentials of the companies. This research is a grounded-case study studying feasibility of running target costing system in Chini Kord Company, Kermanshah branch which produces hygienic porcelain ware. Through stratified random sampling and Morgan Table, out of an 800 statistical population, a 260 sample size was chosen. To validate the questionnaire, Likret Scale and to analyze the data, inferential and descriptive statistical tools such as mean, variance, standard deviation, T-test, one-way ANOVA, single sample T, and SPSS software were used. The results indicated that running target costing in market-driven level, product-level, component level and net profit margin level was feasible, and all the questions were valid. Moreover, it was proved there is no significant difference between managers, experts, and workers' opinions on target costing feasibility and all consented on its implementation

## کلمات کلیدی:

Chini kord company , Target costing , Market-driven costing , Product-level costing , Component-level costing

## لینک ثابت مقاله در پایگاه سیویلیکا:

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