Target Costing And Its Relationship To Value Creation

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Abstract: Recent developments in global markets in different industries, the activity has confronted them with unique characteristics. With the prevailing economic environment becoming more complex industries, Increased competition in providing top quality products with reasonable price than the import of foreign products, smuggling, Increase in domestic production costs and other issues that need to manage the complex challenges of business transactions require the need for rapid, informed and specific scientific methodology. Drastay appropriate strategy in the current circumstances, Will be necessary. Price, customer satisfaction is a crucial component of using value-based management (VBM) is connected. Due to the changing economic environment prevailing paradigms, traditional management approaches, especially in the field of strategic management and management accounting does not meet the new conditions and use of modern management models and approaches necessary for facing these challenges is irrefutable. One Of The The techniques Are Can Organizations The At Improvement Functions Based Costs, Help To System Cost For Target Are Be. According to the concepts, techniques and tools for implementation and costing of the implementation of a strategic approach based on the value creation is, therefore, this paper aims to costing aspects of the history, purposes, uses, benefits and it is value creation. Subsequently, the benefits and problems of costing used in automobile company in Iran has been analyzed.

Keywords: Financial management, target costing, value creation, value engineering and automotive companies.

INTRODUCTION

At Conditions Competitive the on Markets, maintaining One Advantage Competitive To Time Long Very difficult Is. Many companies thus reducing profits and increasing competition in the face of the world have concluded that the target cost (pricing based on market price) as a tool for strategic and key, the other pricing based on cost of products was not appropriate. The use of modern management models and approaches necessary for facing these challenges is irrefutable. Target costing is a technique for profit management, which aims to ensure that profits from the products of the future profits of the enterprise is defined in the long-term plan. This goal is achieved only when a new product to meet customer satisfaction and he is supplying. The costing methodology for the strategic management of the company's future profits. Unlike the traditional approach based on product pricing, cost of product sales price is determined. Based on the costing of the product design work in a way that attracts customers and the company to achieve its goal of cost. The customer is always right, this is the slogan with the interpretation that the Costing and activities of the company's customers because the cost of the product life cycle (from research and development to product withdrawal) and continuous improvement, Special attention will be. Although cost reduction programs may seem a basic goal, but really it is not. Calculated on the basis of cost, it allows Companies that aim to reduce costs in the form of action. The cost Iran a serious problem in the automotive industry Faces, but the benefits and the future of the business, we have to use this method to be useful. Costing of the implementation of traditional costing methods, cost management (ABC, ABM, jit, .. ), Value engineering and continuous improvement of the company is continuing its competitive position, to maintain. It stated:

The cost, an expertise and technology, the discipline of human knowledge that, under the titles of accounting, management accounting, Hzynhyaby and the like are considered. The primary objective of any system using Hzynhyaby, achieving cost and production products and services that are offered. With regard to the definition of prevailing economic environment, traditional approaches to management, particularly in the field of strategic management and management accounting does not meet the new conditions. Therefore, one of The Techniques That Are Can Organizations The At Improvement Functions Based Costs, Help To System Cost For Target Are That the successful implementation requires appropriate technical and behavioral and cultural fields are created. Cultural contexts in the target costing, The main issue with this interpretation is that the kind of performance rather than a single group and resource conservation areas must pay their functions and interests of other groups to consider the collective. Hzynhyaby the competitive mechanism is used in space and compete for market prices in order to achieve the target cost and profit is essential. This mechanism is part of a comprehensive management process for survival in the environment is increasingly competitive. Highly
competitive rate of interest is the economic unit in the process of costing based on the need to pay it. With the transfer of competitive pressures, product designers and suppliers of components, the possibility of a new product in the production of increased survival. In today’s competitive business world that is experiencing rapid changes and has its own rules, which requires corporate managers to cost management methods, have mastered. Target costing: methods of pricing, developed to measure the cost of a base price to be determined. The way to establish the relationship between costs and prices, the market price of the product into the company and the maximum cost that could be spent making the product determines the ability to profitability has an interest, the cost is called. Value creation: the value of human actions and the management has to create wealth. Literature related to costing, associated with value creation and value of cost and price targets and reveals the value of a timely and affordable capability knows that the buyer is placed in each case by buyer is defined. Awareness of the value buyer, the value creation process is very important that your application requires that the value of management thinking based on value chain management, cost of care is determined based on customer expectations. The origin of wealth effects and business organizations, consumer and the only satisfactory and pleasing customers, such as loyalty. Satisfaction of its customers that depends on how we rate in comparison with competitors' products and services and valuable High quality with reasonable price and at the right time to offer them do. Costing purpose, efforts to reduce costs through Establish a working relationship with members of organizations across the value chain Doing so to bring this value creation. Currently costing the target can be described as the systematic process of cost management and profit planning, cost reduction with the concentrated efforts of all agencies related to a company such as marketing, engineering, production, and the accounting gives Thus the process of cost reduction in manufacturing steps are performed. Costing systems aim to achieve cost targets , The market price is used. Sales and profits Pre-determined and is assumed to be definitive, so the cost should be charged and brought to the surface that is pre-determined sales price and the minimum expected profit, the costs to the surface that is pre-determined sales price and the minimum expected profit, the costs and the level of anticipated does excess. What the firm's management to work harder to make this deal, is to reduce and control costs associated with maintaining and sometimes the quality is otherwise, and their criteria for customers to come to fruition in the place they look for. The mechanism of this system as a major role in impulse control (control) and assess staff performance and organizational decisions are used. New products are used primarily for the purpose Hzynhyaby and if it is used for existing products or processes that produce these products, they will be re-designed. The target consists of three major parts:

A - stimulating the market costing
B - costing the product level
C - cost of the parts

The importance of research:

Trade expansion and compression of the competition, promising a new start in life, domestic and global business environment in which the company won the top quality products and lower prices than competitors can offer. One of the factors Mvsrdr Costs increase the gap between consumer organizations and the great distance between The financial system is technical. Today, organizations have committed to the quality and efficiency of their products and their proportion and balance, and using advanced engineering techniques, with the seriousness and persistence of any production of counterfeit products that meet customer expectations and needs No, they refuse. Cost management by objective, systematic process of planning to supply goods and services, pricing, the cost of challenging and encouraging staff to review ongoing approaches refers reasonable cost. The cost of a comprehensive management process for survival in the environment is increasingly competitive. Target costing as an essential tool in increasing competitiveness, has been created. Fortune magazine as one of the articles explicitly target costing as a secret weapon, has introduced a clever Japanese. The cost of the service provided by it to the market price is determined and then used the profits from the price is low. The remaining amount, cost or cost of services will be produced. Target costing is a powerful strategic tool that enables organizations to find the three dimensions of quality, cost and time That, before the costs of its control and also, that the institutionalization of cultural importance to the customer The functions of the latitude coordinate and clear information, and finally the customer needs to guide all activities of the target costing. The values for these three products, stater value for the customer, the Their chances of success. In this environment, cost management plays a vital role. This comprehensive approach to design and develop a product that everyone within the organization must actively and continuously participate in this process. Costing approach to learning challenges and goals of the organization during the design phase, creating and maintaining the product is encountered, shall be clearly and explicitly. Costing on the basis of effective management encountered, shall be clearly and explicitly. Costing on the basis of effective management practices Costs, because with other management strategies in today's competitive markets and Global free trade market, particularly for products with short operating cycle to work are comparable. Calculated on the basis of cost, it allows Companies that aim to reduce the cost of the action. This powerful tool Provides for management, accounting management because
1. Costing the market price (high margin sales - Market Price = Cost of)
2. Customer orientation (i.e., attention to customer needs and competitive situation of the company)
3. Focus on process design (product design at the time of investment)
4. Cooperation system (mutual performance Vahdak h cost is reduced)
5. The product life cycle costing (the cost of all civil liberties, significant research and development stage to product withdrawal) and
6. The participation of the value chain (creation of value beyond the cost of production) is.

Target costing, the amount of virtual money that can occur in a product and the product needs to be achieved. Costing approach to achieve the target cost of the product where price competition is determined based on expected profits and the management of pre-determined and is to be determined. Target costing is a routine process that is starting to market conditions and pressures on the market and customer needs into product prices. The target costing focuses on product and product components to be located with a predetermined cost of production and yet managed to provide the desired benefit. Thus, with the aim of identifying customer needs and acceptable sales price of the product begins. In terms of cost, price, supplier of components for customers using value-based management (VBM) is linked and because in such an environment, customers have a central role and is the main product focus, financial specialists, expert reports required. In connection with the reliability of cost, the balance between basic functions and levels and quality of economic analysis are presented as the ultimate goal of any organization is to create value for customers. Costing the industry while maintaining the benefits of increased Customer satisfaction and social well being. A good costing system can follow two basic objectives:

1. Providing accurate information about products and inventory cost, through a list of accounts related to production, costs of correct identification, correct capacity production lines, and the basis for sharing of indirect costs.
2. Information for planning, monitoring and evaluation, through the budget, deviations recorded, compiled and circulated to appropriate methods of operation and management reports.

For the purpose of costing, Cost reduction and cost effectively manage the process for selecting Research, development and design (pre-production) is. Because the processes And production methods, types of equipment and products already in the planning stage Is identified and fixed. Thus, the cost of such a definition is that:

1. Reduce the costs of new services, so that the profit goals of these services with the goals of quality and price of services within the marketplace, they guaranteed.
2. To motivate all employees to achieve the anticipated benefits of new service development process, the conversion of the costing system, costing the organization's activities. The target costing goals, particularly those appear to best advantage. If you have a special advantage in running and maintaining an effective costing system to succeed, we are able to achieve are:

1. Expected cost of services.
2. The cost of achieving more efficient (more practical).
3. Spend the money where it will be most effective (more effective).
4. Identify customer needs.
5. Implementation of corporate activities with customer needs.
6. To increase customer satisfaction.
7. The cost of notifying employees.
8. Participation of employees and their ideas in order to: improve quality, time and cost of services, which ultimately leads to increased motivation and morale in the working group will be organized.
9. To enter the arena of global competition and the comprehensive plan, that these benefits are achievable target costing in the shade. Target costing is a systematic approach for the desired product quality and the ability to function, what price should be produced with profit expected to be attended by sales forecasts. The important point is defined in terms of cost management techniques is being emphasized. The important point is defined in terms of cost management techniques is being emphasized more. The goal of effective cost management is based costing methods, because Other management strategies today, especially in competitive markets and market Global free trade for products with short operating cycles are used Be comparable. It means Provides robustness to managers because of the way management accounting, with Finds the product intimately and understand the information provided by Management accounting system is also easy for employees Be. The aim of the study:
Considering the price, customer satisfaction is the determining factor, the overall aim of this
Paper Value creation and improved cost structure by finding the cost is considered.

Research Questions:

A) The main research question:
The cost of the improved cost structure and value creation in manufacturing companies has no effect?
B) sub-questions: - Any significant relationship between target costing and profitability and create value for
shareholders, there is capability?
2 - The purpose of the costing and pricing methods based on the competitive conditions arrest?

Keyword Research:
Financial management: the management of branches of activity in addition to the increase in capital funds
and directly with the production, marketing and other activities in the framework of decisions taken in
connection with the possession or distribution of assets is linked to.

Costing of the pricing methods, have been developed to measure the cost of a base price to be determined.
The way to establish the relationship between costs and prices, the market price of the imported product and the
maximum that could be spent on production costs, the company will determine the potential profitability tends,
target costing is called.
- goal by Cooper and is defined as follows:
"purpose, a structured approach to determine the lifetime cost Product, so that
"purpose, a structured approach to determine the lifetime cost Product, so that the desired product with
performance indicators and quality can be generated from the anticipated sale price, the Interest rates can
achieve in his lifetime ". Management The cost of a simple expression as follows: the optimal use and efficiency
combined with Resources for value creation for customers. This defines the point
Axial stresses that the firm profitability and growth by creating value for customers be realized. Value
creation: the value of human actions and the management has to create wealth. Value engineering: an approach
that increases the quality and product performance and reduce cost Btvrmzman it used to be, innovative ways
of using words to achieve optimal performance with lower cost.

Literature related to costing, associated with value creation and value of cost and price targets and reveals
the value of a timely and affordable capability knows that the buyer is placed in each case by buyer is defined.
Awareness of the value Antnzar buyer, the value creation process is very important that your application
requires that the value of management thinking based on value chain management, cost of care is determined
based on customer expectations. The origin of wealth effects and business organizations, consumer And the only
satisfactory and pleasing customers, such as loyalty. Satisfaction of its customers That depends on how we rate
in comparison with competitors' products and services and valuable High quality with reasonable price and at
the right time to offer them do.

Therefore, efforts to reduce costs at the production stage The effect is limited. Target costing is a reverse
engineering in Stages of product design, the results of market research and forecasting The cost of trying a
product that provides the desired Supplier management and customer needs (in terms of price, quality and
functionality) Will be presented.

Research literature:
History of costing:
Relatively new achievements in relation to cost management, reflected in the academic literature, indicate
that the evolution of this term is not shown correctly. Before the Industrial Revolution, accounting, foreign
exchange mainly duty registered an economic unit with other units, which was at that time was in charge of
promoting trade and therefore costing systems are rarely seen in this period.

In Christopher one of the publishers of the sixteenth century as a method of job order costing system used.
In 1750, James in his book titled ((Bookkeeping methods)) to describe the system in terms of costs and
separation costs paid by a company based on products the system in terms of costs and separation costs paid by
a company based on products indicated. Generally, in this period, all efforts of modern industrial accounting has
an important effect. The unstable economic environment, the accounting information, the information needed to
help the team. The main source was a double-entry accounting that time by American and English merchants
had developed since the middle Ages. Costing methods in the United States and Britain in the early Renaissance
was slightly better than 1885, but due to the accounting industry, the use of cost information was very limited.
In his article entitled "Missing one other advantage – Japanese management accounting", Harvard Business
Review published in the almanac, and effective role in the emergence of cost management, has had. Domain
Management is not only cost accounting issues, and collect and report data as useful and used to help managers
plan and control activities and implementation responsibilities are emphasized. Methods of product cost and
management accounting techniques that have been developed over recent decades, the specific conditions of
technology and business environment, the economy was good. World-wide competition in recent years,
widespread use of computers and technology for the production of commercial and manufacturing activities
have been changing environmental conditions, and other traditional management accounting systems to track
these changes may not be used and applied. In the 1950s after the war and the advent of computers for
information management and knowledge management, and highlights important points about the tight control of
costs. The origin of the target costing as Genka Kikaku of Japan is a country which was later translated to target
costing. Cost of the Japan Society in 1995, officially ((management cost target)) was named. Japanese industry
from the simple idea of American engineering and the use of a dynamic system made cost reduction and profit
planning. Even before the scientific literature since the late 1980s for the first time the concept of cost
management, will also discuss the general idea is there. For example, in 1947 General Electric Company and
Toyota automobile company in 1963, cost of management, can be used. The Toyota automobile company:
Planning for a car cost $ 1000 and in response to difficult market conditions in the left leg. The accumulation of
products of Western companies in Asia and Japanese institutions also lack the skills and concepts, techniques
and tools necessary to shape the development of its powerful rival in such fields as quality, cost and efficiency
of the. Many Japanese firms concluded that the multifaceted activities in production, as western companies can
use to work with the reforms to be effectively applied. These groups are able to design and develop new
methods and techniques to test their new products. In order to increase integration between the upstream
activities of the company's work. The cost of such an environment was created. A set of professional tools
including operations analysis, value engineering, value analysis and engineering costs to complete the goal was
to introduce the Japanese companies in the field of design and product development, and effectively placed in a
position indicator. Only after these developments, the European and American companies realized the value of
the target costing. Until the 1950s because it had excess supply over demand, the economic environment
prevailing paradigm was based on profitability. Changing the equation of supply and increasing demand,
economic enterprises profitability. Changing the equation of supply and increasing demand, economic
enterprises to face the new competitive environment, and change their management approaches were based on the
paradigm of value creation. Many of the techniques and approaches to management accounting, including
activity based costing, economic value and cost, especially after the 1960s were created based on the paradigm
of value creation. The automobile company Honda and Komatsu: Intensified global competition and increasing
the value of Japanese currency (yen), Honda company decided to target costing, cost and vehicle cost (Syvyk)
decreases. Accordingly, some parts can be replaced with Arzatr parts, some parts will be easier, and replace
some expensive equipment designed to be easier. Nissan in the company, took advantage of value engineering.
Komatsu Company to achieve cost analysis to utilize. Management costs as well as Komatsu's strategy was
determined. Iran Value engineering studies to improve the effectiveness of risk management (Hussain Mehdi
Khani, Seyed Mehdi Razavi, Arab) Value engineering is a management tool for decision making. Pressurized
and managers to accept the proposed changes on one hand and their responsibilities towards the field of risk and
uncertainty inherent to the options proposed by the difficulty of the situation in people. The risk of uncertainty
regarding the consequences of the options presented in the cause of low risk and low-value options, the options
are as creative and ultimately delay the decisions of managers. To achieve continuous improvement in the use of
both value engineering and six sigma techniques (Lvza Ahmadi, Grshasy treasures, Mir Mohammad Sadeghi,
AR) Rapid growth and production technology, quality products to maintain market, is important in determining
the fate of organizations. Intense competition requires firms to reduce costs of product innovation and
application of competition is a key. The use of value engineering can be done step by step and identify
opportunities and barriers to improve performance and reduce costs and achieve savings in resources and
facilities. Application of six sigma techniques can significantly lower in the organization change, and delete
functions Ayradat system was undesirable, so an organization is able to stay together these two characteristics.
Application of value engineering in the development of productivity (Mr. Kamran) The rate of development of
each country set up a family, a direct relation with the level of productivity in a way that developed countries
and developing indicators of high productivity and is now placed on the agenda of the program and has a high
national priority and the development of the Terms is taken into consideration. Value engineering and value
management, and quality (Moonlight officer) Since the creation of value analysis, this process has been used in
various fields including the fields: category management and value engineering is. Vanalyz value engineering
approach, because the enjoyment of creative and effective techniques and tools Babkargyry efficient approach in
the management process created a new management approach called value. Value engineering change
management tool for creative and innovative (Sarg Amin, David R. Arab, Kamran Emami, Athena eunuchs
have precedence) In many large projects, the main objectives during the design or implementation of changes
and changes in construction projects at the time and administrative bottlenecks is one of the challenges
designers. Implementation problems and costing based on the recommendations According to studies, the
possibility of competitive prices, major economic fluctuations, the current lack of customer orientation, lack of
spirit of cooperation, lack of proper utilization of the system cost and non-use value engineering as the main
obstacles and problems in Automotive companies using target costing Iran. Therefore, recommendations for removing these barriers will be provided as follows:

1 - As long as the quasi-monopoly of the market and benefit packages, car-making companies reluctant to use any of the terms will only cost the company a competitive situation to the survival can continue their forced to use this method will be useful. In Iran, due to the absence of competitive markets, it is difficult to determine the price target is difficult, therefore, recommended to the gradual opening of borders to foreign vehicles entering the competitive conditions in the same way to produce and supply these products will be provided.

2 - through proper monetary and fiscal policy variables affecting economic fluctuations can be minimized to produce the car in future planning.

3 - Considering Tmrkzmshtry, help to reduce the production cost of this proposal is consistent with the auto companies, their customers receive their order, and make contact their views in the design of products used to.

4 - Given the importance of building a multi-skilled workforce in the world today and its role in increasing the quality and cost competitive products to companies, the car maker is suggested some skill to make our forces to replace the traditional and of personal and related fields of teamwork.

5 - the cost of new systems such as activity based costing is used. Activity based costing system that reduces costs and more accurate calculation of the cost of products.

6 - According to the Engineering Association of Iran, it is recommended to use value engineering and construction companies, car, its more effective utilization of the guidelines to use this forum. According to customer needs, especially to reduce prices and increase quality and to achieve the goals of economic prospects and dealing with risks and shortcomings of the Iranian accession to the WTO, there will consequently, it is essential to the costing Automotive Industries targeted at developing countries and to be carried out (feel the need for new cost management techniques).

**Variables:**
- Independent variable in this study as independent variables in the target costing is considered.
- Dependent variables:

Improved cost structure, value creation, financial management, cost reduction methods, knowledge of the duties and terms of teamwork, crew fatigue and alienation and potential profitability of the dependent variables are the same fashion.

**Method:**
The purpose of this research, and practical standpoint, the descriptive and the data collection, the library. The goal of this research is applicable to the following reasons:

A) Finding a better understanding of the cost of employees, organizational performance increases.
B) Find the meaning of teamwork, a sense of alienation and irresponsibility rather than to cooperate with the team.
C) Taking into account the value of incentives to motivate employees to be doubled because a lot of pressure on the stuff to achieve the cost prospects will be imposed.

**Findings:**
From the article: The role Offers system management costs with a comprehensive look at the experience SAPCO (Saeed Elahi won the suggestions Secretary Rod SAPCO Fall 1382) {SAPCO With Of And The Target Reduced About C Percent At Price Parts Security The Two Step Large Removed Is. First With The Action, Reduced Be Attention At Products,
A. Despite the Existence Inflation Chronic Economy The The Target Year own. For Access To Target Above, Affairs Community Target Price to Cost Plus is And Second Of Method Previous Commerce Price Target All Parts 405 to On Basis Price Target Car Extraction And Is. Fortunately, So far SAPCO To More Of 80% of Quantitative Reduced Price Parts Hand Results.
Offer cheap and functional piece of piece, the only condition to improve the quality and performance was acceptable.

The amount of the savings target costing and value engineering is done.

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R = Rial = Iranian Money
Offer 13128: Fuel tank assembly - Saves: 40000 R
Offer 12761: Single layer of gas pipelines - Saves: 70000 R
Offer 12342: Changes made under the engine gasket - Saves: 3600 R
Offer 10554: Remove the front axle galvanized - Saves: 600 R
Offer 11537: Eliminates additional operations antenna - Saves: 514 R
Offer 12829: Remove the hood pins - Saves: 1500 R
Offer 12655: Replacement parts, connecting rods and pistons - Saves: 350000 R
Offer 8869: Digital amps from the front - Saves: 235000 R
Offer 5351: Changing the carpet fund - Saves: 5000 R
Offer 4061: Replacing the pedal steel - Saves: 431 R
Offer 10897: Polymer fuel filter replacement - Saves: 70000 R
Offer 9013: Machining to remove the pump - Saves: 500 R
Offer 11566: Remove the cap with two holes - Saves: 12060 R
Conclusion:
According to the research and the experiences of others can be inferred that all organizations, their ability to market and customer information (the profits) are concentrated. To achieve this important goal, managers should use appropriate methods for their management of human resources and increase creativity and improve the efficiency of their organizations to consistently focus on the competitive environment continues to be active. In fact, empathize with the proposal because of the competitive environment, innovation in products and techniques to provide the product/service, customer focus and consistently placed among the main activities of each organization. With this act, any organization can consolidate its position economically to a great extent. Since the calculated value in the value engineering function, according to analyst estimates, and estimates are always so much uncertainty in the calculation there. It is recommended that analysts share their views with each other, they reduce the amount of uncertainty. Organizations competing in the global village, which are competitive advantages to organizations with a focus on value creation and customer orientation to the processing of pure ambition Gimardnd. The production strategies and lean thinking to identify and eliminate non-productive resources on the one hand, and value engineering to identify the functions of the product/service and offer maximum value with minimum cost and without sacrificing product quality, functionality and safety of the product/service each development and growth with the organization in turn has brought with themselves. Although the method is not a pure thought, associated with the implementation of operational and administrative applications that can cause it to change the organizational culture, productivity, profitability and ability to establish proper communication with the customer. Value engineering can lead to the strengthening and improvement efforts and implementation of lean principles in the organization, as well as lean thinking, value engineering efforts can increase effectiveness. (Creating Value through Lean thinking and Value Engineering - Amir hunting, Mohammad Hashmyh Anaraki)

Limitations of the study:
The research found that as many of the research, the limitations governing the most important issue we are:
1) Units of non-financial companies, officials familiar with the concept of teamwork and goal-based costing, it makes the manager because of his knowledge, the least flexible in the face of environmental changes and employees show no effect on the policies adopted by the are not. The staff could not be creative and make your comments as those closest to production practices, and company managers are provided the company its competitive power in the shortest time will be.
2) inability to obtain financial information from different companies, The law firms of their financial statements are prepared based on the principle of conservatism. Exceptions when other information (correct and incorrect actions) are not available cannot utilize the results of their actions. Taking advantage of the experiences of others words, the Trazyaby: Developing constructive experiences of others. Availability of financial information on companies Can reduce the time to achieve the objectives, financial savings due to prevention of waste and using resources appropriately to achieve customer satisfaction and ultimately greater share of the market will be. When this information is not available, each company will have to experience the personal character of this new and innovative measures in the face of failure, waste and weakness in the market is competitive.
3) the relationship between the two main variables in this study did not experience any particular company,

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