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(20)

(28)

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2009/1/26

.2010/4/19

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.4

(Mores, et

.al., 2003)

Major :

Influences On Pricing

:Customers -1

:Competitors -2

:Costs -3

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.(Horngren, et al, 2003)

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.4

-1

:

downstream

.(2007)

Upstream

-2

Cost drivers

%90

()

"Target Costing" "

()

.(2002

"

"

-3

.(Yutaka, 1993)

(Nicolini,

%80

.2000)

%100

(Kroli, 1997)

(Boer and Ettlic, 1999)

%40

:

.(Pierce, 2002)

Maximum Allowable Cost

medium-

term

)

-3

.(2002

()

()

" "

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-1

Value engineering

-4

analysis

.(2000)

-2

(2002)

(Lokamy and Smith, 2000)

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(2006)

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▪ (Ellram, 2000)

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▪

(2000)

: (2009)

.(Banham, 2000)

: (2010)

.1

.2

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Camacho, Renaldo Rocha, weligton, 2008)

: (Rodrigues.

Target costing in hospital services: a study from a strategic cost management focus.

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(Rattray, Caleb J. Lord, Beverley R.
: Shanahan, Yvonne P., 2007)
Target costing in New Zealand manufacturing firms.

" : (2006)

"

(80)

-1

-2

-3

"Managerial : (Marilyn, M. 2005)
Implications of Target Costing"

: : (2007)

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Best Practices " : (Swenson, D. 2003)
"in Target Costing

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"Cost : (Banham, R., 2000)
Optimization: Off Target?"

" : (1996)

"

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-1

(7) 2008

%78.57
20

22

(3)

.%71.34

-2

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	5 - 5.4
	4.4 - 5.3
	3.4 - 5.2
	2.4 - 5.1
	1

(1)

()

-3

T - test

)

Worksheet
Microsoft Excel
SPSS

(1)

1	-	
2	-	
3	-	
4	-	
(9 - 1)		
(15 - 10)		
(23 - 16)		
(29 - 24)		

(2)

% 15	3	-		1
% 50	10	-		
% 25	5	-		
% 10	2	-		
		-		
% 100	20			
% 55	11	-		2
% 20	4	-		
% 5	1	-		
% 20	4	-		
	-	-		
% 100	20			
% 15	3	-		3
% 10	2	-		
% 35	7	-		
% 40	8	-		
	-	-		
% 100	20			

			3	4
% 5	1	6	3	
% 20	4	9	6	
% 40	8	12	9	
% 35	7		12	
% 100	20			

(% 35 + %40))

%50 (2)

%55

:

(%40 + %35) %75

1)

(3)

(9

()

%75 9

(3)

0.786	4.25		1
0.718	4.10		2
1.317	3.95		3
0.716	1.75		4
0.759	1.95		5
0.918	2.00		6
0.821	2.40		7

...

0.745	1.85		8
0.513	1.50	:	9
0.320	2.64	= -	(9-1)

:

(3)

4.25 (1)

0.786

1.75 1.95 2.00

(7) 0.821 2.40

1.85 (8) (2)

0.745 .0718 4.10

(3)

) 1.317 3.95 (

3

0.320

(5) (4)

T-test (4) (6)

(4)

T- test

		(*)	t	t	
	19	0.000	-5.044	2.093	

(sig) (*)
.(0.001)

(4) T - Test
 : %95
 T (- 5.044) T
 (0.000) (2.093)
 -10)
 (5) (17
 (5)

0.968	3.90		10
0.988	3.85		11
1.124	3.00		12
0.718	4.10		13
1.165	3.10		14
0.768	4.20		15
0.495	3.69	(15-10)	

0.768 4.20
 () (5)
 3.90 (10)
 () 0.968
 (13)
 0.718 4.10
 (15)

3.69

(14-12-11)

/3/

0.495

T - test

(6)

(6)

T-test

			t	t	
	19	0.001	4.304	2.093	

= t (6)

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(4.304)

:

- 18)

(7)

(25

(7)

0.940	3.60		16
1.147	3.50		17
0.810	3.90		18
0.852	4.10		19
0.841	4.05		20
0.795	4.00		21
0.768	4.20		22

0.968	3.90		23
0.477	3.91		(23-16)

(22)

4.20 (7)
 0.768 3.50 (17)
 1.147

(23)

0.968 3.90 (18)
 0.810 3.90

16)

4.05 3.60 (20)
 0.841 0.940
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 0.477 0.795 4.00

T-test

(8)

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T- test

			t	t	
	19	0.000	8.563	2.093	

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t

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(31-26)

(9)

(9)

0.718	3.10		24
1.314	3.60		25
1.318	3.50		26
0.657	1.70		27
0.718	1.90		28
0.649	2.00		29
0586	2.63		(29-24)

2.00 1.90 1.70

(9)

(26 - 25 - 24)

3.50 3.60 3.10

(2.63)

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28 27 .

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29

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(10)

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T- test

			t	t	
	19	0.12	-2.796	2.093	

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		.(2.093)		(-2.796)

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Activity – Based – costing, Target Costing, Just
in Time, Cost of Quality

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2002

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2009

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2000

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1997

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2007

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.172 1

2006

-78 104

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2010

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(3) 2006

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1995

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2002

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Target-Costing Based Pricing Approach: Potential Application to Drugs Sector and Medical Companies in Jordan

*Talal S. Jrirh**

ABSTRACT

This study aims at examining the extent at which the drugs sector and medical industries in Jordan rely upon the target-costing based pricing approach, and the extent at which it contributes at the development of products and reduction of costs, in addition to exploring the difficulties which hinder its use. to achieve the aim of the study, a questionnaire was designed and distributed to the general and financial managers and marketing and production officers. In the sector, (28) questionnaires were distributed; (20) of them were subject to analysis.

The study indicated that the subject companies rely mainly upon total-costing approach to have their products priced. However, there is a possibility to apply the target-costing pricing approach if there is a move to the value stream toward research and development as well as the engineering design of products.

It was also found that this approach contributes at development of products and reduction of costs and improving the profitability focusing on analyzing the potential success of the products in prior to having its productive resources allocated.

The result indicated that there were difficulties which could hinder the application. The most important difficulty was that target-costing based pricing approach with its applied procedures was unclear and that its importance and privileges were not realized.

The researcher has offered a number of recommendations and proposals; the most important ones are focusing on accountant's qualification and setting up programs that deal with the modern approaches and systems of the costs, in addition to holding scientific and training courses.

Keywords: Target Costing, Value Stream.

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