

The Strategic Information can support the Target Cost Approach to realize Competitive Advantage

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ABSTRACT

Recently, management accounting and information are growing faster in an unparalleled way. The title of the study is one of the subjects that get large concerns in the accounting and business world in the present time. That is because many competitive firms have appeared in the regional and global markets and the rapid changes that covered all fields of life. The aims of the study have a special importance in making the firm's businesses succeed in general and the industrial firms especially. Thus, the important purpose of this study is to determine whether target costing is used in the costing application process in their customer expectation, profit margin, cost and price determination, cost reduction and management operations. Presently intense competitive and highly volatile business environment, consistent development of low cost and high quality products meeting the functional requirements is a key to a company's survival. Companies continuously strive to reduce the costs while still producing quality products to stay ahead in the competition. Many companies have turned to target costing approach to realize this aim.

I. INTRODUCTION

The modern business environment is characterized by the intensification of global competition, the rapid pace of automation and computer technology, environmental and safety issues, short product life-cycle, consumers' need for high quality and innovative products at reasonable prices. In contrast, increased competition and vocal customers have made it imperative that every company

should upgrade its processes constantly to stay ahead of the competition. This is achieved mainly through design and process designs and cost reductions. The process of actual designing is product-dependent and it is more important to identify the aspects of products that require designing than the process of designing.

A sustainable strategic advantage is a strategic advantage that can be maintained for some length of time. During the period from 1970 through the late 1990s, businesses implemented numerous successful IT-based strategic systems that lasted many years. This SIS enabled the companies that owned them to enjoy a competitive advantage for several years before competitors imitated their systems [1].

Facing intense global competition, firms have found it increasing difficult to rely on mass production with lower

Product costs as a competitive strategy. More companies are using superior product design to gain capability of directly addressing customers' requirements in terms of quality, functionality, and costs. To help companies gain such capability, target costing has been frequently recognized as an effective tool [2].

On the other hand, According to some studies, it indicates that the strategy information with the traditional status observed the essential aims to service management organization. In contrast, the modern manufacturing environment depends on the idea of strategic and continuous endeavor to the flow of the information in and out within the context of the direct relationships not only with suppliers and customers current and prospective; specifically, but always concentrate on the suppliers of supplier and clients of customers.

Turban believes in battle information about one's competitors can mean the difference between winning and losing a battle in business, thus, many companies continuously monitor the activities of their competitors to acquire competitive intelligence. There are a number of business strategies that are used as a matter of course by most organizations [1].

The major task for many information systems (IS) departments in the early 1980s is making information available. The problems of interconnecting and exchanging information in many different forms and at many different places turned the general interest towards telecommunications. This interest is likely to intensify as more and more people gain access to, or is provided with, computer power and technologically pre-processed information [3].

Indeed, the regards to the strategic information's, they had become necessary for all employees in the firm to benefiting of which during the processes of the life cycle of the product. In turn the strategic information helps to understand and improve activities inside firm continuously to comply with changes in customer desires and attitudes of competitors. While, we observe that the strategic cost management is one of the most approaches widely used often thereby has become a gateway inevitable in light of these variables that were produced by this environment.

The overall objective of the study is to answer the following questions:

- 1) Identification the availability of the business environment in Coca cola Company they help for applying target cost?

- 2) What is the extent of the features correlation between the properties of the strategic information and the properties of target costing in Coca cola Company?
- 3) Does the Strategic information consider one of the components of the target cost approach?

In turn, the strategic information is helping to understanding and improvement activities inside firm until the continued to comply with changes in customer desires and attitudes of competitors. We observe that the strategic cost management is one the most approaches widely used often. Here, we try to concentrate on the important and aspects interlaced between each of the target cost and the strategic information in Coca cola Company. We can use a process of the statistical analysis of questionnaire to reach the essential goal of the study is that: what is the extent the contribution of strategic information to applying the target cost approach in the (Coca cola Company)?

While numerous researchers have explored, the fierce competition in today's market is led by advances in industrial technology, increased globalization, and tremendous improvement in information availability [4].

The Competitive priorities have forced firm to change dramatically due to rising customer expectations, continually increasing competition on a world-wide scale, time and quality based competition and mass customization [5] [4].

Recently, target costing has been recognized as an important tool for lowering costs and increasing competitiveness [6].

The target costs goal is set after the company has completed detailed scenario analyses combining technology assessments, competitive analysis, and evaluation of end user or market requirements. The target cost is computed based on this information and the firm's required economic return. See figure (1)

The Japanese term "genka kikaku" was translated to English as "target costing" and this translation has been generally accepted in the western world. In 1995 the Japanese Cost Society recognized the term "target costing" as a mistranslation and recommended to use rather the term "target cost management [7].

As explained above, those issues mentioned need a special system for combining information and treatment phase after than it must output statement information to take strategic decisions. Towards this end, it must be employed the strategic information systems in service and facility work of cost management to the application target costing.

The author's is attempting to address the issues by analyzing the response of survey questionnaires in Coca cola Company. In that regard, it will use some Procedures of statistical analysis way to find out the truth the relationship the strategic information in Coca cola Company to application TC. In particular, the strategic information is one of components of target costing approach to achieve competitive advantage.

In contrast, the strategic information is the one of the necessary factor that sharing with the target costing to achieve competitive advantage to Coca cola Company.

In order to do that, I mention the steps of the statistical analysis for the responses survey questionnaire are includes each of:

- 1) Tests for normal distribution (Sample Kolmogorov-Smirnov): They have investigated what types of data you followed a normal distribution or not.
- 2) One Sample T tests: in order to analysis row question scurvey questionnaires.

When the response to the question is showing a positive that means sample staff agrees to their content. Thereby, the T value that computed is greater than T table value and the significance level is less than 0.05 and the rate is more than 60%.

In contrast, when the response to the question is showing a negative that means sample staff disagrees to their content. Thereby, the T value that computed is lesser than T table value and the significance level is greater than 0.05 and the rate is lesser than 60%.

Were distributed the themes of the research to each of:

- (1) The available of the business environment in Coca cola Company help in applying target cost.
- (2) Impacts of the features of correlation between property of target cost and strategic information in Coca cola Company
- (3) Strategic information considered one of the components of the target cost approach.

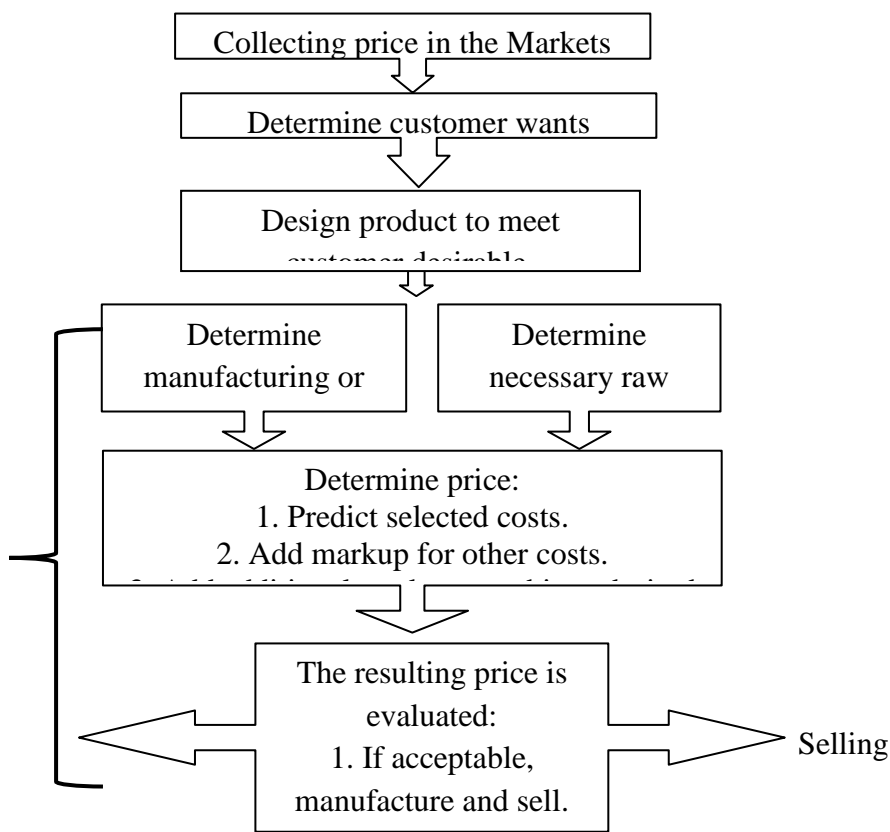


Fig 1 Traditional cost-based pricing for a new product

This research primarily focuses on related to determine the role target costing plays in the strategic competitive advantage of the Coca cola Company.

The authors are attempting to address the issues by analyzing the response of survey questionnaires in Coca cola Company. In that regard, it will use some Procedures of statistical analysis way to find out the truth the relationship the strategic information in Coca cola Company to application TC. In particular, the strategic information is one of components of target costing approach to achieve competitive advantage.

Firms are forced to implement a wide variety of develop innovative managerial approaches and philosophies to react to external and internal pressures. Target costing, a long-term comprehensive approach, can be implemented in various stages of product development including; product concept, product planning, and product design. Through inter-departmental integration, target costing can accomplish the goals of developing a new product with its functionality, quality, and competitive price acceptable to consumers [2] [8]

Furthermore the main conception of target costing is concentrated in the competitive price-led costing, consumer focus, design emphasis, product lifecycle orientation, cross-functional structure, and value-chain involvement [9].

Some of researches have been studying and applying target costing concepts in their works. Smith observed that many companies in different countries utilized managerial accounting techniques that contained target costing concepts that were developed independently of the Japanese context [10]. Because the different of cultures and components of the environment in the industrial business (resources and administrative methods and techniques used in the production and the needs of companies on the one hand the different desires and needs of customers on the other) between the countries of the world and therefore it gives Iraqi companies the appointment of an independent formula for the implementation of the concept of target costing[11], described the target costing implementation in a Steel Chinese Company.

Suleiman, Ahmad and Alwi showed evidence that target costing techniques have helped companies in Malaysia and India to obtain great results [12].

As a concluding remark the authors describe, selling the products in the markets which rule and assess competitive prices and demanded quantities for sale is the basic goal of the production in the competence environment between the companies. The industrial companies must have continuous prior knowledge of the competitive prices and the demanded quantities via their agents and/or representatives in the markets because any error or delay in competitive price and quantity specification will cause big financial loses to the company. Then the company should bear the production fixed and variable prices (marketing and administrative) of the goods.

In contrast, the strategic information is the one of the necessary factor that sharing with the target costing to achieve competitive advantage to Coca cola Company.

II. Testes for Normal Distribution (Sample Kolmogorov-Smirnov)

In order to verify how far the sample obtained from the survey is a true representation of the population, we use the Kolmogorov-Smirnov Z test, also called the Kolmogorov-Smirnov D test, and are a goodness-of-fit test which tests whether a given distribution is not significantly different from one hypothesized (ex., on the basis of the assumption of a normal distribution). The table (1) illustrates the result of the Testes for Normal distribution (Sample Kolmogorov-Smirnov) the Z values for the three titles are appear on the Features natural distribution The significance level is 0.01.(sig. ≤ 0.01). This test is necessary in the case of hypothesis testing because most of Parametric tests require that the normal distribution of data. The results are reported for all combinations of distribution of data are following Normal distribution and it must use Parameter Tests.

III. The Available of the Business Environment in Coca cola Company Help in Applying Target Cost

Table 1 Testes for Normal Distribution (Sample Kolmogorov-Smirnov)

No.	Title	Number item	Value Z	Significant
1	The available of the business environment in Coca cola Company help in applying target cost.	10	0.124	0.054 Normal Distribution
2	Impacts of the features of correlation between property of target cost and strategic information in Coca cola Company	10	0.115	0.098 Normal Distribution
3	Strategic information considered one of the components of the target cost approach.	10	0.138	0.018 Normal Distribution

First null hypothesis: Unavailable the Business Environment Suitable for Application Target Cost in Coca cola Company, when the significance level is 0.05. The T table value under level 0.05 of significance (alpha) and 49 degrees of freedom equal to 1.68.

In table (2), the answers were put according to pentagon scale (completely agree, agree, disagree, and completely disagree). We can observe that results of this part of question in figure (2). In this respect, we note that the question No. 5 has got better evaluate of the other question assessments as bellow: Average=2.96 its higher one, SD=0.781 its lesser one. This indicates the existence of harmony clear and the lack of variation between individual respondents to answer questions- survey questionnaire, which represent the most important principle of the concept of the target cost of customer focuses and gain satisfaction. This indicates that the Coca cola Company take over a great importance to customers and gain their satisfaction. Rate=0. 74 higher one, T-test=4. 163 its highest one as compared into a T - table is equal 1.68 at freedom degree 49 and level significant is less than

0.05, $\text{Sig} = 0.000$ it means higher significant to this question. Can be traced in Table (2) the residual questions, all of the results as looked good in general. At first, where we note that all questions rates situated on the acceptable level (greater than 60%). With regard to the standard deviation, the results indicate the existence of a large harmony and lack of contrast between the respondents' answers to Questions.

Fig 2 The Available of the Business Environment in Coca cola Company are Help in Applying Target Cost

On the other hand, indicator indicates the significance level for the nine answers (0.001, 0.005, 0.001, 0.001, 0.004, 0.012, 0.023, 0.002, and 0.017) respectively lies between the

Level of less than 0.005 and this means there is a good positive relationship at this level significance.

Depending on results in table 2, it indicates the high approval of sample individuals. This because their choice answers completely agrees and agree for questions in gross as of general average is (2.87). See figure (2)

The result indicates that should be encouraging the administrations to apply target costing approach in the study sample organizations relying on a specialized unit to providing of the strategic information.

In fact, when applying a target costing approach by the company where the properties will be available regard production or design decisions and planning, pricing or select a desired profit margin. The Application of target costs in each circumstance in the company are depending on the strategic information, in turn reduces the risk, adventure, and get away from situations not be sure.

Finally, the results of the (T- tests) have computed for nine questions (each individually) is greater than T table (which is equal to 1.68). Consequently, we reach the most important result is a rejection of the null hypothesis and accept the alternative hypothesis (availability of Business Environment Suitable for Application Target Cost in Coca cola Company).

IV. Impacts of the Features of Correlation between Property of Target Cost and Strategic Information in Coca cola Company

In order to check whether the second null hypothesis (Nonexistent correlation between characteristics of SI & TC in Coca cola Company) is accepted or rejected, we try to debate on results in the table(3) and figure (3).

Indicator indicates the significance level for the five answers subsequent (2, 6, 7, 8, 9) has got the highest significance of the other question assessments is equal zero ($\text{Sig} = 0.000$).

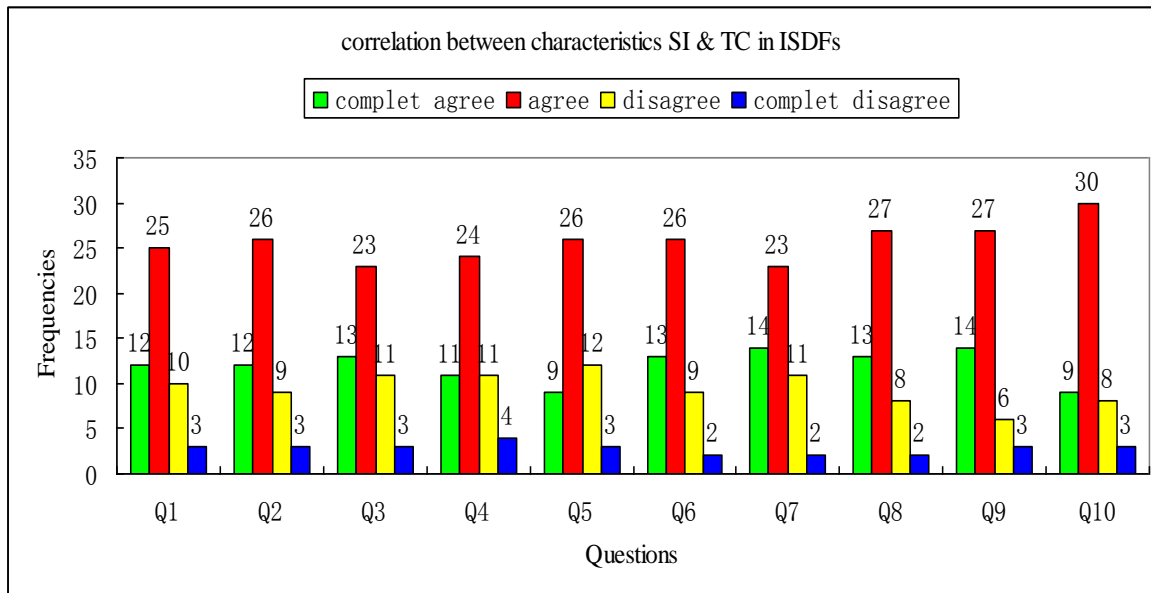


Fig 3 Impacts of the Features of Correlation between Property of Target Cost and Strategic Information in Coca cola Company

The rest of questions result is indicating to significant at the significance level at 0.05. Thereby the residual of questions the following (1, 3, 4, 5, 10) are less than level 0.05.

Also, we can observe that result of the other indicators specified in tables like (average, and rates) has got a good level and higher acceptance by the sample individuals. See figure(3).

More specifically, the questions of acceptance are dramatically. Perhaps, it is because of the importance of the subject of the study, this is trying to link the characteristics of the target cost and information strategy to achieve a competitive advantage in the markets for Coca cola Company.

Interestingly, the values of standard deviation in table are (0.829, 0.818, 0.853, 0.866, 0.800, 0.782, 0.820, 0.769, 0.807, and 0.763) respectively. As explained above, all of them value of standard deviation is less than one this indicates the existence of harmony clears and the lack of variation between individual respondents to answer questions- survey questionnaire.

We can observe the results indicate that sample individuals are the existence of a large harmony and lack of contrast between the respondents' answers to questions about the extent of correlation between the characteristics of SI & TC in Coca cola Company.

In turn, the relationship between T-tests computed and T –table in table (3) describes the results of T-tests value (3.582, 3.802, 3.480, 2.777, 2.828, 4.518, 4.137, 4.781, 4.731 and 3.709) respectively and each value of T-test

Computed is higher than T-table when compared with the value of T- table. (The T- table is equal 1.68 at the freedom degree 49 and level significant is less than 0.05, Sin =0. 000).

According to them, we can reach the most important result, it is a rejection of the null hypothesis (Nonexistent correlation between characteristics of SI & TC in Coca cola Company) and acceptances

the alternative hypothesis (Extent of correlation between characteristics of SI & TC in Coca cola Company).

According to the results in a table (3) that indicate of the exists are high approval frequency of sample individuals to question (2) is about available accounting information the indicator of rates is 0.735 in Coca cola Company indicating the increasing in response to this question. Suggesting on, need to adopt a strategic information system within the target cost approach in the Coca cola Company studied. Thereby, necessary to adopt a strategic information system within the target cost approach in the Coca cola Company studied.

Additional to that, this information including the properties are contributing a great deal to applying the target costing approach in Coca cola Company. Considering to strategic information within the target cost approach in these organizations that considering one of the most important strategic resources. This input depends on the most important to the success or failure of the applying the target cost approach at those firms.

In the course of third null hypothesis, it is clear that (Strategic information does not consider as one of the components of the target cost approach). We are trying to reach the result of a test null hypothesis if they're accepted or rejected by dependence on ten questions comprehensiveness about this topic studied. According to that we try to debate on available results in the table 4.

Depending on the results significance in table (4) the indicator significance indicating of Nine questions that subsequent (1, 2, 3, 4, 5, 6, 8, 9, 10) has got highest significance assessments is equal zero (Sig= 0.000). The rest of question result is indicating to significant at the significance level at 0.05. On the other hand, we can observe that result of the other indicators specified in tables like (average, and rates) has got a good level and higher acceptance by the sample individuals. More specifically, the questions of acceptance were dramatically. Perhaps because of the importance of the subject of the study, it is trying to link the characteristics of the target cost and information strategy to achieve a competitive advantage in the markets for Coca cola Company. As regards, the values of standard deviation in the table are (0.755, 0.833, 0.818, 0.804, 0.767, 0.808, 0.833, 0.869, 0.728, 0.793) respectively. Despite, it clears the lack of variation between individual respondents to answer questions- survey questionnaire.

We can observe, the results indicate that sample individuals are the existence of a large harmony and lack of contrast between the respondents' answers to questions about the extent of correlation between the characteristics of SI & TC in Coca cola Company.

TABLE (2) THE AVAILABLE OF THE BUSINESS ENVIRONMENT IN COCA COLA COMPANY ARE HELP IN APPLYING TARGET COST

No	Questions	Average	SD	Rates	T-test	Sig
1	The business environment industrial in (Coca cola Company) is playing a role to application TC	2.92	0.877	0.73	3.387	0.001
2	The intense competition considered of the key factors for	2.86	0.857	0.715	2.969	0.005

	using TC in (Coca cola Company).					
3	The Assembly Industries are considered the most suitable environment to apply TC	2.94	0.867	0.735	3.589	0.001
4	The Coca cola Company are featuring the multiplicity of products.	2.92	0.853	0.73	3.480	0.001
5	The Interesting features in the Coca cola Company are creativity and innovation; thereby they are considered an appropriate idea to apply TC.	2.96	0.781	0.74	4.163	0.000
6	The attributes Industrial Coca cola Company are interested Customers to Characteristics and product specifications.	2.86	0.833	0.715	3.055	0.004
7	The factor that is required for the application of TC is that the customer requirements in the Iraqi industrial environment are featured by rapid change.	2.8	0.808	0.7	2.625	0.012
8	The interest of Coca cola Company in quality of the product is considered a key factor in the application of TC.	2.8	0.904	0.7	2.348	0.023
9	The factors that require to application of TC are that customers in Coca cola Company are on aware that future requirements.	2.88	0.824	0.72	3.260	0.002
10	The development of Technical, technological and spread of automation in the company is facilitating the application of TC.	2.8	0.857	0.7	2.475	0.017

See figure (4). Finally, the relationship between T-tests computed and T –table in table (4) describes the results of T-tests value (5.058, 4.244, 3.802, 5.101, 4.057, 4.375, 3.055, 4.233, 4.854, 4.993) respectively and each value of T-test computed is higher than T-table when compared with the value of T- table. (The T- table is equal 1.68 at the freedom degree 49 and level significant is less than 0.05,

Sin =0. 000). In conclusion, we can reach the most important result is a rejection of the null hypothesis (Strategic information does not consider as one of the components of the target cost approach) and acceptances the alternative hypothesis (Strategic information does not consider as one of the components of the target cost approach.). The author argues that through the good results of statistical analysis could benefit from this remark conclusion in the areas of applications in firms. The author argues that through the good results of statistical analysis could benefit from this remark conclusion in the areas of applications in firms. In the beginning, it's necessary for the study sample trying to openness on the external environment to taking advantage of generating strategic information in this environment. In that regard, it tries to cope and adapt to serve the process of applying target costing approach. Bearing in mind, it's necessary for these firms to conduct environmental surveys in order to link these firms to the external environment in the future.

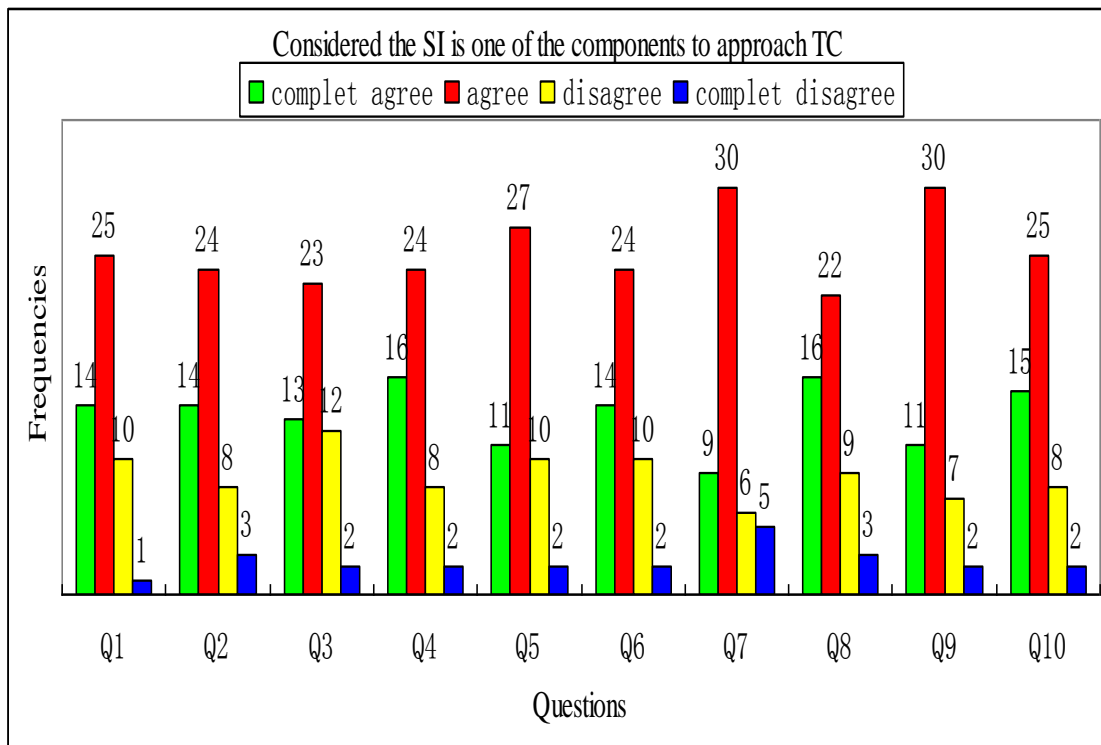


Fig (2) Strategic Information does not consider as one of the Components of the Target Cost Approach

Thereby, we considered that the strategic information with the properties known is the resource and a key factor of the success factors of these organizations. It is informative in the same degree of importance of other resources in organizations. It takes into account, the help to implementing the target cost approach and this provides them the strategic information of high quality to target cost approach after collecting and analyzing.

V. Analytic Aspects of the Study Collectively

In this respect, the authors is using T-tests on a holistic to analysis the aspects of the study collectively as showing in table (5). According to the results in a table which shows the views of individuals of the study sample in the aspects of the study, it indicates the result to exist a high significance for every aspect separately (assessments are equal zero (Sig= 0.000).

Similarly, the total value of three aspects of study collectively is indicated too high significance (Sig = 0.000) as showed in a table (5). According to that, the result is approved of very good relationship between the three aspects of the study.

We can observe that the result of T-tests for three aspects study is collectively and indicates to high value for every aspect separately (9.942, 12.134, 13.859) respectively.

That show is higher than a T - table is equal 1.68 (at freedom degree is 49 and sign >0.05) when compared with T-table. According to the total result of three aspects of study collectively the T-tests value is equal (20.656) that indicated too higher than a T - table value. As for, other residual (average, standard deviation, rate) indicators are getting good results as shows in a table (5).

The authors see through the results of the table (5) that there is the possibility to achieving the goals of the study significantly as follows.

Regarding to Availability of Business Environment Suitable For Application Target Cost in Coca cola Company

Obviously the Coca cola Company uses the special principle of target cost and these principles applied perhaps use unintended and intended by the company. Thereby, the principle applied is not within the famous equation to target cost. (Target cost =sell price - target margin).For example the concept of the target cost focused on the customer’s desire and gain satisfaction.

TABLE (3) IMPACTS OF THE FEATURES OF CORRELATION BETWEEN PROPERTY OF TARGET COST AND STRATEGIC INFORMATION IN COCA COLA COMPANY STRATEGIC INFORMATION CONSIDERED ONE OF THE COMPONENTS OF TC APPROACH

No.	Questions	Average	SD	Rates	T-test	Sig
1	The availability of clear and detailed information relating the costs of products helps to application of TC in (Coca cola Company)	2.92	0.829	0.730	3.582	0.001
2	The available Accounting information system Appropriate is helping to the application TC in the Coca cola Company.	2.94	0.818	0.735	3.802	0.000
3	Accounting information system in the company is appropriate to the size of	2.92	0.853	0.730	3.480	0.001

	operations when applying TC					
4	Will company using methods, accounting methods and strategic information to facilitate the application of TC in the company to achieve a competitive advantage	2.84	0.866	0.710	2.777	0.008
5	Available Information Guide to cost account has included all of the information activities of the company that Necessary in the application TC.	2.82	0.800	0.705	2.828	0.007
6	Qualified accounting team is available and capable of managing cost accounting information system at efficiently	3.00	0.782	0.750	4.518	0.000
7	Are prepared reports non-financial associated with company's activities by cost manage	2.98	0.820	0.745	4.137	0.000
8	The available of administrative system and an organizational structure are reflecting lines of authority and responsibility in Coca cola Company.	3.02	0.769	0.755	4.781	0.000
9	There are a close correlation between the main objectives and sub-objectives in Coca cola Company.	3.04	0.807	0.760	4.731	0.000
10	The available of qualifications and professional experience in Coca cola Company are necessary to application of target costing.	2.90	0.763	0.725	3.709	0.001

TABLE (4) STRATEGIC INFORMATION DOES NOT CONSIDER AS ONE OF THE COMPONENTS OF THE TARGET COST APPROACH

No.	Questions	Average	SD	Rates	T-test	Sig
1	The total costs of the product are not determining before you begin the process of production there is adoption of the market information.	3.04	0.755	0.760	5.058	0.000
2	The management is not a feared to adopting the methods and technology of obtaining the updated information that is different from the current method used in Coca cola Company.	2.94	0.833	0.735	4.244	0.000
3	Availability of strategic information in Coca cola Company helps cost management to application TC	2.94	0.818	0.735	3.802	0.000
4	The Coca cola Company has a network for gathering information on all operations of production and shopping to pursue the prices and customer desires and competing goods in the markets	3.08	0.804	0.770	5.101	0.000
5	The existence of the familiar enough in Coca cola Company management about the role of strategic information to application target cost approach.	2.94	0.767	0.735	4.057	0.000
6	Cooperation between companies and their suppliers to exchange information on the quality, quantity and price of goods	3.00	0.808	0.750	4.375	0.000
7	The application of the target cost approach requires the	2.86	0.833	0.715	3.055	0.004

	accurate information and appropriate in Coca cola Company.					
8	The Coca cola Company determines the selling price of the product based on the studies market before the start of the production process.	3.02	0.869	0.755	4.233	0.000
9	The strategic Information systems adopted will be given a key role in achieving the goals of the company.	3.00	0.728	0.750	4.854	0.000
10	The management is not a feared to adopting the modern methods of cost that is different from the current method used in the company	3.06	0.793	0.765	4.993	0.000

TABLE ERROR! NO TEXT OF SPECIFIED STYLE IN DOCUMENT.(5) ANALYSIS ASPECTS OF THE STUDY COLLECTIVELY

Questions	Average	SD	Rates	T-test	Sig
The available of the business environment in Coca cola Company helps in applying target cost.	2.874	0.84115	0.7185	9.942	0.000 (HS)
Impacts of the features of correlation between property of target cost and strategic information in Coca cola Company	2.938	0.80713	0.7345	12.134	0.000 (HS)
Strategic information does not consider as one of the components of the target cost approach.	2.988	0.79702	0.747	13.859	0.000 (HS)
Totals	2.9353	0.81625	0.733	20.656	0.000 (HS)

VI. Discussion

According to statistical results above, they must establish a specialist unit inside the target cost approach they call the strategic information unit of the study sample firms.

The main role of this unit is the available necessary strategic information (with the specific properties) to the strategic cost management. Should be too that strategic information collected by this unit contributes to help implement the target cost that includes strategic information collected following:

Strategic information about customer interest must satisfy his needs and desires of any information concerning of product design decisions and pricing.

Strategic information of interest to environmental changes internal and external monitoring of and forecasting.

Strategic information for decisions has the long-term impacting.

Information strategy has a radical transformation in the products and practices of the organization.

Strategy information for achieving competitive advantages for any an organization gathers strategic information about competitors from the same industrial sector.

Information strategic for the flexibility that in decision-making such as product design decisions within the target costs. In turn it should be modified or even cancelled to dealing reaction of competitors or changing trends of customers and suppliers and changing external and internal environment.

Strategic Information for innovation and renewal this for making decisions about the application of target costing.

Obviously this is relying on the information and analysis that with the same degree of dependence on innovation, imagination and personal rule.

Information is on how to collect the resources those use to implement targeted cost.

Such as: product design, determine the profit margin, the establishing networks sell abroad, purchase supply sources, thereby we need large resources for that when compared with the decisions of non-strategic.

Strategic information and target costing methodologies are more contemporary and appropriate costing methodologies that will answer the needs and expectations of such companies compared with the traditional costing approaches. So, as done in this study, it will be better to use these two contemporary methodologies together in order to reach targets in target costing process.

VII. Conclusion

Target costing in our country depends largely on the ability of the project team leader, and is said to be weak in the portion functioning as an organization. The strengthening of this point must be hurried. They must give more importance to determine the customer expectations before the product design, in order to fully provide the expected benefits from target costing.

Target Costing is a way to redesign product costing structure according to the specified product price offered in the market. If a company could approach the costing target before the real start of the production process, it will be able to achieve competitive advantage in the market.

The industrial firms are able to apply Target Costing Approach strategy to achieve the competitive price via supporting the senior administration. Since such strategies are disciplined by the senior administration to itself. And the responsibility of using Target Costing Approach does not limit to the senior administrations but the other administrative levels such as the medium administrations, consultants and personnel have their considerable role for successful application of the costing target.

The conclusion of this research is that we tried to debate the impacts of the strategic information in developing the target cost approach.

Our findings show the test for normal distribution the Z values for the three aspects (0.124, 0.115, 0.138) respectively, thereby the result indicator is showing this distribute is normally at the significance level is 0.01 (sig. >0.01).

Regarding the relationship between T-tests and T table, our result suggests that to each of the three aspects the result of indicator T-tests is higher than a T - table is (1.68) when compared between them.

Depending on this comparison that appearing the interesting result about rejecting the three null hypothesis and adoption the alternative hypothesis to prove the closely associated of aspects of study.

Depending on the results of dissertation in general, they refer to that there are relationship high of harmony and cohesion between properties of target costing with strategic information.

Thereby, Strategic information does not consider as one of the components of the target cost approach.

Generally, the results indicate that there is a significant positive relationship (at the significance level less than 0.05) between the factors competitive advantage and management accounting techniques in the firm's sample study.

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الملخص

في الآونة الأخيرة، المحاسبة الإدارية والمعلومات تنمو بشكل أسرع بطريقة لا مثيل لها . عنوان الدراسة هو واحد من الموضوعات ذات أهمية كبيرة في عالم المحاسبة والأعمال في الوقت الحاضر. وذلك لأن العديد من الشركات المنافسة ظهرت في الأسواق الإقليمية والعالمية وحدثت تغيرات سريعة حيث تغطي جميع مجالات الحياة . وأهداف الدراسة لها أهمية خاصة في جعل أعمال الشركة تنجح بشكل عام والشركات الصناعية بشكل خاص . وبالتالي، فإن الهدف الرئيسي من هذه الدراسة هو تحديد ما إذا كانت التكلفة المستهدفة تستخدم في عملية احتساب التكلفة في توقعات العملاء، هامش الربح، تحديد التكاليف والأسعار، خفض التكاليف وعمليات الإدارة . تعتبر الوقت الحاضر بيئة تنافسية شديدة ومتقلبة للغاية، ودائما المنظمات تحاول ان تقوم بتقديم الخدمات ذات الجودة العالية و بسعر منخفض لكي تلبية المتطلبات العملاء وهو المفتاح أساسي لبقاء الشركة. تسعى الشركات باستمرار إلى خفض التكاليف في حين لا تزال تنتج منتجات ذات جودة عالية للبقاء في بيئة العمل رغم وجود المنافسة. وقد تحولت العديد من الشركات لتطبيق مدخل او منهج تكلفة المستهدفة بهدف بقائها في بيئة الأعمال والمنافسة وخدمة العملاء.