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Target cost		
	(Spss)	31

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(Target Cost)

(Target Cost)

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% 80

.(Ansary and Others , 1997, P.2)

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(Ewert and Ernst , 1999)

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" (2007) Ibusuki and Kaminski - 1

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:" (2006) Ellram - 2

-(2005) -3

.(2003) -4

." (2003) Swenson and Others - 5

Chrysler, Continental Teves, Caterpillar, Daimler and the Boeing Company

" (2003) Dekker and Smidt -6
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19
32

" (2003) Borgerans and Fridh - 7
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%16.5

" (2002) -8

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" (2001) -10

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" (2000) NicoLini and Others - 11

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" (2000) - 12

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SPSS

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38

89

2007/1/1

.%81.57

31

283

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:(Target cost)

" (Ellram 2000)

" (Ansari and Bell 1997)

" (Kato 1993)

" (2007)

" (2001) ."

" (Ewert and Ernst 1999)

(Cooper and Slagmulder , 2002) .

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" (Nicoline and Others , 2000)

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Copper and

(Slagmulder ,1999)

(Robenson,1999)

(2003)

(Lee,1994)

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.(654 1995)

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.(Drury,2000,p121)

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.(26 1999)

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.(Ansary,1997,p.33)

:(Sakura,1989,p.40)

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.(Sakura,1989,P.40)

.(Kato,1993,P.38)

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" (Value Engineering)

" (Elias,1998) .(Red Fern,2004) "

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.(Kaplan and Atkinson,1998)

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(Davis, 2004) (2005 2001 -
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(Ansari , 1997 ,P.12).
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.(44 . 1996)

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(Cooper and Chew , 1996 ,P 93)

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.(Cooper and Slagmulder , 1999 ,P. 23)

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109

(Takeyuki,1994)

%98

%99

%97 .

%98

.(Just in Time)

:(Yashikawa,1993)

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.(657. 1995)

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: (spss) -1

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T-test -3

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One Sample Kolmogorov – Smirnov Test -4

(Cronback Alpha) -5

:

%73.52 = α

.%60

:

Kolmogorov – Smirnov

0.05 sig

Kolmogorov – Smirnov	0,653	0,317	0,354
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(1)

(1)

. %6.45	. 2	
%29	9	
%64.5	20	
%100	31	

%29 %64.5

: (2)

(2)

-	-	5	
%3.2	1	10	5
%67.7	21	15	10
%29.0	9		15
%100	31		

%96

(3)

(3)

%35.5	11	100	
%58.1	18	200	100
%6.5	2	400	200
%100	31		

%58

. 400 200 %6.5 200 100

(4)

()

(4)

%32.3	10	3
%38.7	12	5 3
%29.0	9	8 5
%100	31	

%38.7

5 3

%.29.0

8 5

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(5)

(5)

.59928	2.3226		.1
.51431	2.2581	.	.2
.66073	2.3548	.	.3
.56985	2.4839	.	.4
.66073	2.6452	.	.5
.46141	2.2903	.	.6
.39622	2.0968	.	.7
.73908	2.2903	.	.8
.68313	2.0000	.	.9
0,30221	2,3046		

2,3226
 2,000
 .2,0968
 0,30221 2,3046
 : T-test (6)
 (6)

	SIG	t	T	T
2,3047	0,089	2,0452	1,765-	

one sample T-test
 (2,0452) (1,765=- t)
 :

(7)

(7)

.84751	2.9032		.1
.74632	3.0968		.2
.66073	3.6452		.3
.67997	3.9355		.4

()

.85131	3.5161	.	.5
.78288	2.7097	.	.6
.90992	2.8065	.	.7
.76762	2.4516	.	.8
.67202	2.5806	.	.9
.60464	2.9677	.	10
.73908	2.7079	.	11
.73470	3.1613	.	12
.54279	2.8065	.	13
.65254	2.6774	.	14
.70023	3.0968	.	15
.83086	3.4194	.	16
.78972	2.9032	.	17
.79515	3.0323	.	18
.76902	3.5161	.	19
.49730	3.7742	.	20
.68784	2.8387	.	21
.56225	3.1290	.	22
1.02758	3.4516	.	23
.40222	3.0926	.	

(21,17,1,14,13,11,10,9,8,7,6)

0,76762

2,4516

0,67202

2,5806

3,9355

3,7742

3,0926

0,40222

:

T-test

(8)

(8)

		Sig t	T	T
3,0926		0,000	2,0452	9,587

(9,587= T)

T-test

(2,0452)

T

T

(9)

(9)

.77875	2.8387		.1
.76482	3.4194		.2
.85635	3.0000		.3
.79108	3.6774		.4
.78515	2.9543		.5
.62881	3.4667		.6
.86011	3.4516		.7
.76762	2.3878		.8
.67422	3.6586		.9
.82044	2.8387		10
.47265	3,18935		

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3,6774

.0,79108

3

3,18935

0,47265

t-test

(10)

		Sig t	T	T
3,2125		0,000	2,0452	9,572

(2,0452)

(9,572 = T)

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T-test

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