

Application Requirements and Constraints of Target Cost Approach in Jordanian Industrial Companies (A field Study)

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Abstract

The Study aimed at identifying areas of the use of cost targets in the Jordanian industrial companies, and the identification of the availability of the elements required for the application of this approach, as well as obstacles to its applications. Through the theoretical side we have recognized the concept and objectives and characteristics of target cost, in addition to the application of this mechanism and estimate the target cost methods.

We used the statistical program (SPSS) for hypothesis testing and analysis of the results of a sample study, which consist of 31 companies from Jordanian industrial companies which have interest and knowledge of this approach .

The study have reached several important findings, among them , is that the Jordanian industrial companies are not applying this approach, and have a number of elements necessary for the application of this approach in the Jordanian industrial companies . The study recommended the need to educate the Jordanian industrial companies about the benefits, and the advantages and importance of this approach, in addition to holding seminars in this field.

For the Paper in Arabic Language See the Pages (277-305)