

RESEARCH ARTICLE	The role of target costing in reducing the costs and rationalizing the pricing decision in TEXALG -Khenchla unit	
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Abstract		
The integration of generative artificial intelligence (AI) tools—such as ChatGPT, GrammarlyGO, and Jasper—into This study aims at showing the prominent role of target costing as one of the modern cost management methods to reduce the costs. This method basically sets the price of selling the product and serving the customer in its top priorities throughout the phases of the production, including planning, designing, until getting the final product. In order to find out more about the contribution of this method to rationalizing the pricing decision and reducing the costs, we conducted a field study on the Algerian Textile Company TEXALG, the unit of Khenchla. Findings show that the method efficiently reduces the costs and rationalizes the decision of pricing the BLEU DGPC product, as the price considerably decreased with a rate of 14.26%.		
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## 1. Introduction:

Under the economic transformations in the world of businesses, and in front of the severe competition and economic globalization, it is necessary for the company to manage the costs of the productive process to yield quality products with international standards, serve the customers, and improve the prices. In addition, the company must use the best techniques and methods because costs' decrease is the equivalent of prices' decrease. In this regard, target costing is one of the modern methods in cost management and aims at reducing the costs throughout all the phases of the productive process, starting from planning until getting the final output to preserve the quality, increase profitability, and gain more customers. Besides, the method sets new ideas for the managers to manage the relation between the costs and price in

the market because, under this method, the prices determine the target cost, unlike the traditional methods, where the costs determine the price.

### 1.1 The study problematic:

Pricing products is one of the issues that face any company because it is necessary for increasing sales, making profits, and remaining in the competitive market. The company's adoption of the traditional methods of pricing is no more efficient in the modern business and accounting environment, as the company needs modern methods for pricing, including target costing, to cope with the developments of international businesses and face competition in the industrial and technological field. Based on what was said, this study raises the following question, "how does target costing reduce the costs and rationalize the pricing decision in TEXALG, Khenchla unit?"

To answer this question, we hypothesize that target costing reduces the costs and rationalizes the pricing decision in TEXALG, Khenchla unit.

### 1.2 The study aims:

The study aims at:

- Finding out whether TEXALG implements target costing in pricing its products.
- Detecting the availability of the necessary material and human potentials to implement target costing.
- Identifying the obstacles that face its implementation.
- Identifying the different relevant concepts and the pricing methods.

### 1.3 Importance of the study:

The importance of the study lies within the fact that it tackles target costing, which is one of the prominent methods in costs calculation, that reduces and helps monitor the costs starting from planning until delivery to the customer. Besides, the method allows setting the prices based on the cost to achieve the competitive advantage and survive in the market.

### 1.4 Methodology:

We used the descriptive deductive method to investigate the previous studies that focused on the study variables and show the relation between them, mainly in the practical chapter that revolves around the rules of calculating the cost using this method.

### 1.5 Literature review:

**The study of Radia Attoui (2016):** It is titled "target costing as a tool to reduce the costs: case study of a group of wholesalers and retailers of the product of BCR Company". The study found out that target costing highly differs in pricing than the traditional methods because it determines the prices based on the market prices, and that it reduces and controls the costs of the products.

**The study of Nassima Abd al Wahed & Ali Dubai (2020):** It is titled "the importance of target costing in achieving fewer costs: case study of pipes and irrigation tools company in Bordj Bou Arriridj". It found out that the method reduces the production costs remarkably, achieves a competitive advantage, and builds a strong customer basis.

**The study of Meheni Bouriche (2020):** It is titled "the importance of target costing in rationalizing the pricing decision: case study of the industrial complex ALFADITEX in Bejaia". It found out that the application of the method reduces the costs before they occur; i.e. during the design, phase due to the difficulty of influencing the cost after its occurrence. Besides, the method is a system that helps manage the costs, determine the prices, and plan for profits. The study recommended reviewing the traditional methods of calculating the costs, and adopting modern methods, such as cost targeting.

**The study of Souraya Kahoul (2021):** It is titled “the role of target costing in achieving the competitive advantage”. It found out that the main goal of the method is producing low cost products to satisfy the customers’ needs, and that the method helps achieve the competitive advantage through reducing time and, thus, the costs of production and increasing the customer’s satisfaction, with a full focus on designing products that suit the customer’s needs and desires.

**The study of Ismail Boughazi, Miloud Bourahla, & Nadjib Ben Sliman (2022):** It is titled “the application of target costing in fostering the competitive advantage of the company”. Findings showed a full absence of the method in the Algerian companies despite the suitable environment to implement it. In addition, the implementation of the method allows managing the costs rationally and maintaining the features of the required quality.

Most of the previous studies, and ours, agree that target costing decreases costs in different companies regardless their field. However, our study differs in the practical chapter, as it studies a national productive company, unlike the previous studies, which were most descriptive.

## **2. The theoretical frame of target costing:**

### **2.1 The concept of target costing:**

The concept of target costing appeared and developed in Europe and USA in the late 1980s. However, its first origins date back to 1963 when Toyota Company in Japan used it. Then, it was recognized as one of the excellence factors for the Japanese companies in the start of the 1980s (Abd al Wahed & Dubai, 2020, p. 729). Target costing has different concepts, as we shall explain:

- It is defined as one of the modern tools to manage and reduce the costs throughout the life cycle of the product by helping the production, designing, and marketing executives (Sakurai, 1989, p. 39).
- It is a system that aims at alleviating the costs of the new products in all their phases, and at improving the quality and meeting the customer needs by examining the potential ideas to reduce the costs in planning, development, and design (Yves & Karine, 2009, p. 54).
- It is a management method that aims at adjusting the total cost of the products with the price and gain goals in the company (Ianglois, Bringer, & Bonnier, 2006, p. 103).

These definitions show that the target costing is an administrative method that aims at reducing the costs of the productive process before production, increasing the competitive advantage, and ensuring survival in the market.

### **2.2 The features of target costing:**

This method has different features that foster the company’s competitive advantage, including (Saleh & Meskine, 2016, p. 260):

- It is an open system that increases interaction between the company and its external environment by increasing knowledge about the customers’ desires and needs.
- It is a control method to be applied in the phases prior to the productive process; i.e., during designing the product to avoid additional costs.
- It increases competition by focusing on the concept of the market-oriented administration.
- It is a system that redesigns the product according to the needs of the customers and the value engineering.

### **2.3 The goals of target costing:**

The method aims at reducing the costs and rationalizing the prices of products since the 1<sup>st</sup> phases, including planning and designing. In general, it aims at achieving the following goals (Bouriche, 2020, p. 19):

- Improving the quality of the product by focusing on it since the phase of design until its delivery to the customers.

- Studying the market, the customers' needs and desires, and the situations of the competitors and their potentials to achieve the external competitive cost and compare it to the company costs.
- Achieving the strategic goals of the higher administration, increasing profitability, and remaining in a competitive situation.
- Easily estimating the target price that achieves the company's share in the competition market.
- Continuously monitoring the life cycle of the product, even after sale.

This method helps manage and reduce the different costs of the productive process in the different productive and technical departments, and in the research, development, and design laboratories (Boughazi, Bourahla, & Ben Slimane, 2022, p. 573).

#### 2.4 The importance of target costing:

The importance of this method manifests in (Kahoul, 2021, p. 761):

- It allows knowing the sale price based on the price identified by the customer, not the cost.
- It allows making the qualitative and quantitative analyses of costs during the production phases.
- It reduces the costs of production without diminishing quality by excluding the systems that add no value.
- It provides material incentives to the parties taking part in production to increase productivity and earnings.

#### 2.5 The principles of target costing:

Target costing is based on the following principles (Attoui, 2016, p. 110):

- **The price that leads to achieving the cost:** Target costing sees the cost as a goal and expresses it with this equation: **target cost = target sale price - target gain.**
- **Focus on the customer:** The customer's needs are the cornerstone of the productive process, as the method focuses on satisfying the quality, design, and time needs.
- **Focus on the design phase:** Designing is an important phase in the productive process, as all the costs are decided so that the company can exclude the additional ones and the activities with no added value.
- **A multidisciplinary team:** To get the final product in a good shape, the work team must include personnel from different branches to design the product from A to Z.
- **Decrease of the products' life cycle:** For the producers and customers, time is very crucial in the life cycle of the product.
- **Integrating the value chain:** It is about integrating all the parties of the product's life cycle, including the suppliers, distributors, service providers, and customers in the value chain to detect the weaknesses and strengths and, thus, exclude the activities with no added value.

#### 2.6 The phases of applying target costing:

Under target costing, cost determination goes through the following phases (Souad, 2011, pp. 355-356):

- **Phase one:** In this phase, the product is designed in its primary shape based on the customers' needs. The company works hard to provide quality products and satisfy the customers' needs, taking into account the competitors.
- **Phase two:** In this phase, the target sale price is determined based on the sale price accepted by the customer. The sale price is determined using this equation:

**The target sale price= the allowed cost+ the target gain**

- **Phase three:** In this phase, the target gain is determined based on the return on investment planned for by the company in the form of a percentage of the total sales. Then, this percentage is divided into the target gain of each product, which is later subtracted from the target sale price to get the target cost. Thus, the target gain is found with this equation:

**Target gain= target sale price - target cost**

- **Phase four:** In this phase, we estimate the real cost of the product based on the predetermined design that was set by the designers. After designing, the overall costs determined by the cost managers are divided by the different items of the product before starting the real productive process.

- **Phase five:** In this phase, we compare the real cost to the target cost. If the real cost exceeds the target, the team starts investigation to reduce the real cost so that it, at least, equals the target using diverse techniques, including the value engineering (the value analysis) or the reverse engineering. Besides, the team tries to reduce the direct and indirect costs through the strategic cost management techniques.

### 3. The theoretical frame of pricing decisions:

Today, pricing decision is one of the most difficult strategic decisions, if not the most difficult, because the success and survival of the company depends on the success of this decision, which allows increasing profits. Price is a tool for the competitive advantage, attracting customers, and increasing the market share.

#### 3.1 Definition of pricing:

It has many definitions; we shall present some:

- Cutler defines price as the amount of money paid in return for goods or benefits expected by the customer (Zakaria & Ali, 2011, p. 28).

- It is, also, defined as the monetary return that can be increased or decreased based on the environmental variables that surround the marketing businesses and on the customers' purchasing power and tastes (Mohamed, 2004, p. 20).

These definitions show that the price is the money the customer pays in a given time in return for goods or services.

#### 3.2 Types of pricing decision:

The pricing decisions are tightly linked to the quality of the accounting and financial information, in addition to time. Thus, the pricing decisions are divided into (Ben Souici & Bn Khelifa, 2023, p. 226):

**3.2.1 The short-term pricing decisions:** They are the decisions that cover many urgent cases, such as the case when accepting low prices, which, of course, exceed the costs. In this case, the pricing decision is based on the availability of an unexploited force in the company.

**3.2.2 The long-term pricing decisions:** They are the decisions that cover the overall costs in the long term to ensure the continuity of the activities. The target sale price is determined by adding a given profit margin to the overall cost.

### 4. The pricing methods:

Generally, the company uses one of these methods in pricing (Ben Souici & Ben Khelifa, 2023, pp. 226-227):

**4.1 The overall costs method:** Here, the price is determined by adding a given profit margin to the overall costs. In this regard, the achieved gain is the alternative to the pricing decision.

**4.2 The marginal cost-plus method:** It allows determining the price by adding the profit margin to the marginal cost.

**4.3 The minimum cost method:** The minimum cost is the one that achieves balance between the overall costs and overall sales.

## 5. The aims of pricing:

Generally, pricing aims at (Bouriche, 2020, p. 21):

- Remaining in the competition market by providing low-price products.
- Leadership in the market share.
- Leadership in quality through providing high-quality products with good prices.
- Fostering the competitive position of the company in the market.
- Stabilizing the prices and maximizing gains.

## 5. Practical study on TEXALG, Khenchla unit:

This study was conducted in TEXALG, Khenchla unit, which manufactures textile used for producing industrial uniforms. The company is located in Baghai Road and has a surface of 17.7 hectares. Currently, it employs 252 workers and has a capital of 5000000000 DZD. It was established on 02/01/2022 after restructuring the Industrial Complex for East Textiles DRAPEST in Khenchla. In this context, we shall answer the problematic and test the hypothesis. In so doing, we relied on some accounting documents, including the budget document, the trial balance, the income statement for the fiscal year 2020, a document showing the methodology of calculating the cost price of the study product, and some interviews with the head of accounting and finance and the heads of the production departments.

### 5.1 The status-quo of pricing in TEXALG:

The study company uses traditional pricing methods by adding a given profit margin to the costs. To show how to calculate the costs and the cost price, we took the textile BLEU DGPC as an example. It is a product meant for producing T-shirts, pants, sockets, aprons, and industrial security uniforms.

### 5.2 Calculating the cost of BLEU DGPC:

The production of this product goes through three workshops, namely the preparation, the weaving, and the finishing workshops, where the following direct and direct costs are used:

- The wool and cotton thread- combed fabric- and grip fabric.
- Variable costs such as industrial oils, electricity, gas, spare parts, and indirect labor force.

The following table summarizes the cost price per square meter of BLEU DGPC

**Table 01: the cost price per square meter of BLEU DGPC in 2023 (Unit DZD)**

Item	Value
Unit price in hard currency euro	28.5
Quantity pnc	14626.86
Unit price in hard currency	416 865,51

Cost d 10	122,58000
Values DZD	51 099 374,22
Quantity pn	14626.86
Transit	31 500,00
Epa	333 939,50
C ma	654 865,20
Cont	79 128,70
Transportation	7 500,00
Customs fees	154 260,00
Overall costs of the approach	1261193.40
Cost of purchasing the thread	52360567.62
Cost of one meter of thread	<b>3579.75</b>
<b>Cost of transformation:</b>	
Preparation	29.71
Weaving	36.24
Finishing	51.65
Cost of transformation 2:	117.60
<b>Calculating the price of the industrial cost</b>	<b>2165.75</b>
Cost of purchasing the material	3579.75
<b>Consumption gr/ml</b>	<b>0.605</b>
Cost of product 1	2167.75
Cost of transformation 2	117.60
The price of the industrial cost 1+2	2285.35

**Source:** by the authors based on the document that shows the methodology of determining the cost price of BLEU DGPC in 2023

The table shows that the indirect costs are estimated at 117.60 DZD, with a rate of 5.14%, while the direct, mainly the raw material, are estimated at 2167.75 DZD, with a rate of 94.86% due to importing the raw material in hard currency and the low exchange rate in Algeria.

### 5.3 Determining the sale price and the profit margin of BLEU DGPC:

The company produces this textile in the form of rolls and sells it to other producers to produce different clothes, as previously stated. The company applies a profit percentage of 20% from the cost price; it is an acceptable margin compared to the margins of the other types. The following table shows the sale price and the profit margin of BLEU DGPC in 2023.

**Table 02: The sale price and profit margin of BLEU GDPC in 2023 (Unit DZD per square meter)**

Item	Sum
Cost price	2285.35
Profit margin 20%	457.07
Sale price	2742.42

**Source:** by the authors based on the trial balance in 2023

The table shows that the sale price of one square meter of BLEU DGPC is 2742.42 DZD while the achieved gain profit is 457.07 DZD for every sold square meter.

## 6. Application of the price using target costing in TEXALG, Khenchla unit:

The cost-plus pricing does not cope with the development in the economic business environment, as it gives high and uncompetitive prices. Therefore, it is necessary to find other developed methods that cope with the technological development in business, mainly target costing, which helps reduce the costs and suggest competitive prices for the customers.

### 6.1 Determining the target price of BLEU DGPC:

The target price that allows competition in the market is determined after knowing the price that suits the final customer; i.e., the retail price. This is achieved after a deep study of the market and of the potentials of the different competitors. According to the interviews with the head of finance department, the price wanted by the final consumer in the retail stores is 2560 DZD. Therefore, based on this price and on the profit margins of the other producers and retailers, the target price is determined according to this table:

**Table 03: The target sale price of BLEU DGPC in 2023**

Item	Sum
Sale price that satisfies the customer	2650
The profit margin the retailer wants 08%	204.8
The sale price for the other producers	2355.2
The profit margin for the other producers 20%	471.04
The target price applied on the other producers	1884.16

**Source:** By the authors

### 6.2 Determining the target cost:

In order to determine the target cost, it is necessary to determine the profit margin the company wants. The profit margin is between 18 and 25%. Due to the competition conditions of the company, we shall choose the minimum margin as the profit margin the company wants. Thus, the target cost of BLEU DGPC in 2023 is determined as follows:

The target cost= the target sale price - the target profit margin



Where:

The sale price that satisfies the customer is 2560

The profit margin the retailer wants is 08%

The profit margin for the other producers is 20%

Thus, the target cost for the three parties is as follows:

The target cost for the retailer is:  $2560 - 204.8 = 2355.2$  DZD

The target cost for the other producers is:  $2355.2 - 471.04 = 1884.16$  DZD

The target cost for the company is:  $1884.16 - (1884.16 \times 0.18) = 1545.01$  DZD

After calculating the target cost of the company, we find a gap between it and the real cost, as shown in the table below:

**Table 04: The cost gap for BLEU DGCP in 2023 (Unit DZD)**

Item	Sum
The target sale price	1884.16
The profit margin the company targets	339.15
The target cost	1545.01
The real cost	2285.35
The cost gap	740.34
The change rate	32.26

**Source:** By the authors

The table shows a gap of 32.39% between the real cost and the target one.

## 7. Results analysis:

After determining the target cost and the gap between the real cost and the target for BLEU DGPC in TEXALG in 2013, and to reduce the gap, it is necessary to use the value analysis, which is a modern method to reduce the costs through planning and designing and exclude the elements with no added value, and which represent additional costs, without diminishing the quality of the product. From table 01, we find that the cost of the consumed raw materials represents more than 94% of the cost price, followed by the departments' costs, with a rate of 5.14%. Thus, we shall reduce them as follows:

### a. For the consumed raw materials:

The head of the department of marketing showed that it is possible to substitute the thread used in production, which is currently imported in hard currency, with local thread to reduce the cost, mainly that the exchange rate is low in

Algeria, and that the customs, transit, and transportation fees are high. This substitution allows a decrease of 30% in the cost, as shown in table 05:

**Table 05: The decrease resulting from the substitution of the imported thread with the local one (Unit DZD)**

Item	Sums
Price of imported thread	3579.75
Price of local thread	2980.80
Amount of decrease	598.95

**Source:** By the authors

The table shows a decrease of 16.73% after substituting the imported thread with the local. This led to a decrease of 26.12% in the costs of BLEU DGPC.

#### **b. For the departments:**

The company can decrease expenditure on the departments without diminishing the quality, as it uses old machines, which must be substituted with developed ones to reduce repair and spare parts costs. Table 06 shows the decrease in the departments' costs:

**Table 06: The decrease resulting from substituting the machines in the departments (Unit DZD)**

Item	Preparation	Weaving	Finishing
The costs before substituting the machines	29.71	36.24	51.65
The costs after substituting the machines	15.5	16.20	22.35
Decrease amount	14.21	20.04	19.30

**Source:** By the authors

The table shows that the overall decrease in the departments is 53.55 DZD, i.e., 45.33% of the total costs of the departments. Thus, it allows for a decrease of 2.34% in the cost of the final product. Based on these decreases, we can sum up the overall decrease in the cost in the following table:

**Table 07: The overall decrease in the cost of BLEU DGPC in 2023 (Unit DZD)**

Item	Sums
Decrease in the raw materials	598.95
Decrease in the departments	53.55
Overall decrease in the cost price	652.5

**Source:** By the authors

The table shows a big decrease in the product's cost price in 2023, without compromising the quality. Besides, the method allowed decreasing the gap between the real cost and the target, as shown in table 08:

**Table 08: The rate of target decrease in BLEU DGPC in 2023 (Unit DZD)**

Item	Sums
Price of the real cost	2285.35

Price of the target cost	1545.01
Gap	<b>740.34</b>
Overall decrease in the cost price	652.5
Rate of the target decrease	88.13%

**Source:** By the authors

The table shows the efficiency of value analysis in decreasing the costs of BLUE DGPC. In this regard, it allowed decreasing the cost with a rate of 88.13%, which is very considerable rate and allows rationalizing the pricing decisions. Thus, if the company wants to maintain the same profit margin, the new sale price must be as follows:

The sale price= (the price of the real cost - the achieved decrease) + the profit margin

The sale price =  $(2285.35 - 652.5) * 1.2 = 1959.42$  DZD

In this regard, the company can reduce the sale price to 1959.42 DZD, i.e., a decrease of 14.26%, without diminishing the quality and affecting the customer's satisfaction. Thus, the target costing method efficiently contributes to rationalizing the pricing decisions in TEXALG, what allows us to accept the main hypothesis of the study.

## 8. Conclusion:

The pricing decision is among the strategic decisions for the financial strategies of the companies because it is vital for the survival, increase of the financial performance, and preservation of the financial independence. The successful pricing decision helps decrease the costs of the productive process and increase the profitability. Moreover, it is a tool that helps attract customers and increase the market share and the competitive advantage. Therefore, the companies must pay attention to this decision when setting their financial and marketing decisions by abandoning the traditional pricing methods and adopting target costing, mainly in the phases of designing and development. The pricing decision is one of the tools of good planning for profitability, the determination of the competitive prices, and the increase of the competitive advantage of the company in the light of the massive competition and huge development of businesses.

Based on the theoretical side and the practical study, our findings show that:

- Target costing is one of the efficient tools for managing the costs and rationalizing the pricing decisions.
- Target costing is the opposite of the traditional pricing methods.
- Target costing allows achieving less costs and fostering the competitive advantage.
- Target costing is a complementary strategic system that allows managing the costs and earnings.
- Target costing allows reducing and managing the costs mainly in design and planning.
- Target costing in TEXALG allowed decreasing the cost price to 88.13% of the target; which is a very considerable rate. Besides, it allowed decreasing the price of sale to the customer with a rate of 14.26%. It is a good rate that helps build pricing decisions.

Based on these findings, we recommend that:

- It is necessary to review the cost accounting systems adopted by TEXALG because it does not cope with the development in the current economic environment, and to adopt the target costing method to manage the costs and the pricing decisions.
- It is necessary to integrate modern methods for cost accounting in the universities to get competent executives that master the management techniques and apply the modern scientific methods in reality.

- It is necessary to integrate the modern cost accounting systems in the Algerian companies to cope with the global developments, and to establish marketing departments to study the market and the situations of the competitors.

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