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# مدخل متكامل لإدارة التكاليف في ظل بيئة التصنيع الحديثة

## - دراسة حالة مؤسسة ALZINC -

2016-2015:

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

إلى والدي العزيزين  
إلى كل أفراد عائلتي  
إلى صديقاتي العزيزات

# الشكر والثناء

الحمد لله الذي هدانا لهذا وما كنا لنهتدي لولا أن هدانا الله، وإن أي توفيق فهو من الله عز وجل وأي تقصير فمني وحسبي أنني اجتهدت ولا حول ولا قوة إلا بالله. وأصلي وأسلم على نبي الرحمة ومعلم البشرية سيدنا محمد وعلى آله وصحبه أجمعين.

أقدم بالشكر الجزيل إلى:

- الأستاذ الدكتور بلمقدم مصطفى الذي أشرف على هذه الرسالة وأفادنا بنصائحه وتوجيهاته.
- إلى عمال مكتبة العلوم الاقتصادية الذين قدموا لنا التسهيلات الضرورية.
- إلى عمال مؤسسة ALZINC الذين لم يخلوا علينا بمعلوماتهم.
- إلى كل من ساهم من قريب أو من بعيد في إتمام هذا العمل المتواضع وإخراجه إلى النور.

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## مقدمة عامة

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<sup>1</sup> Ansari.S et al, **Target Costing: Uncharted Research Territory**, Handbook of Management Accounting Research, vol 2, Elsevier, 2007,p 508

<sup>2</sup> Smith.M, **Performance, Measurement & Management, A strategic approach to management accounting**, SAGE Publications, London, 2005, p 130

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## مقدمة عامة

يهدف هذا البحث إلى دراسة العلاقة بين التغير المناخي والتنمية الاقتصادية في ظل الظروف الحالية. وتتميز هذه العلاقة بالتعقيد والدينامية، حيث تؤثر التغيرات المناخية على مختلف القطاعات الاقتصادية، كما أن التنمية الاقتصادية تساهم في تفاقم التغير المناخي. لذلك، من الضروري فهم الآليات التي تربط بين هاتين المتغيرات، وذلك من أجل وضع سياسات فعالة للتصدي والتكيف مع التغيرات المناخية.

في إطار هذه الدراسة، سيتم تحليل الاتجاهات العالمية في التنمية الاقتصادية والتغير المناخي، مع التركيز على الدول النامية. كما سيتم استعراض الأدلة العلمية التي تؤكد على الآثار السلبية للتغير المناخي على الاقتصاد، خاصة في القطاعات الزراعية والصناعية. بالإضافة إلى ذلك، سيتم مناقشة السياسات المتبعة في مختلف البلدان للتعامل مع هذه التحديات، وذلك من أجل تقديم توصيات عملية للباحثين وصانعي القرار.

من المتوقع أن تساهم هذه الدراسة في إثراء المعرفة العلمية حول العلاقة بين التغير المناخي والتنمية الاقتصادية، وذلك من خلال تقديم تحليل عميق للتحديات التي تواجهها المجتمعات النامية في ظل الظروف الحالية. كما سيتم التركيز على الجوانب العملية للتحديات، وذلك من أجل وضع سياسات فعالة للتصدي والتكيف مع التغيرات المناخية.

يتميز هذا البحث بالشمولية والدقة، حيث سيتم استعراض الأدلة العلمية من مختلف المصادر، وذلك من أجل تقديم تحليل متكامل للعلاقة بين التغير المناخي والتنمية الاقتصادية. كما سيتم التركيز على الجوانب العملية للتحديات، وذلك من أجل وضع سياسات فعالة للتصدي والتكيف مع التغيرات المناخية.

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..... (2003) Smidt.P Dekker.H .4

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• Filomena.T.P, Neto.F, Duffey.M, **Target costing operationalization during product development: Model and application**, Int. J. Production Economics, elsevier, 2009

\* Dekker.H, Smidt.P, **A survey of the adoption and use of target costing in Dutch firms**, Int. J. Production Economics, elsevier, 2003

# الفصل الأول





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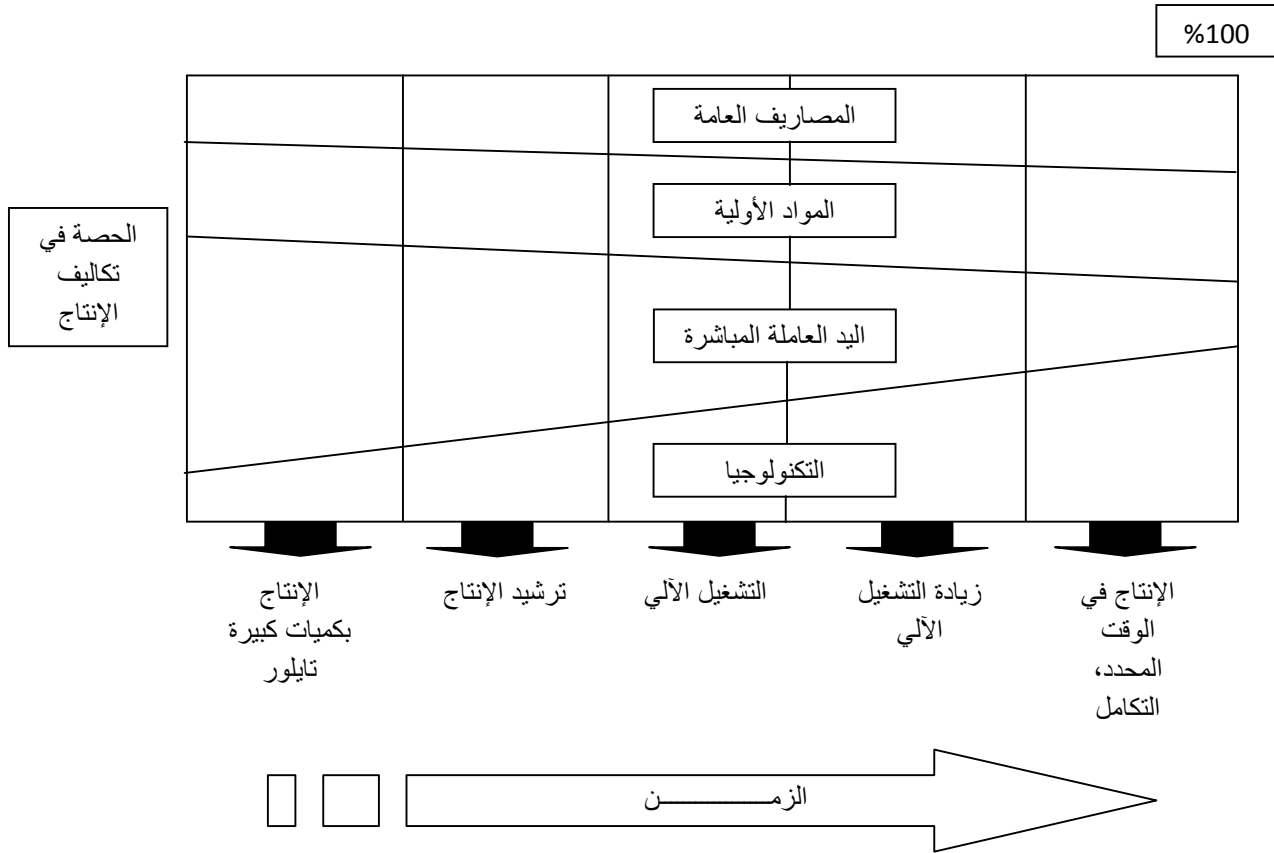
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<sup>2</sup> The institut of company secretaries of india, **cost and management accounting**, 2013, p 02

<sup>3</sup> Horngren et al, **cost accounting-A managerial emphasis**, Prentice Hall, U.S, 14<sup>th</sup> Ed, 2012, p 27

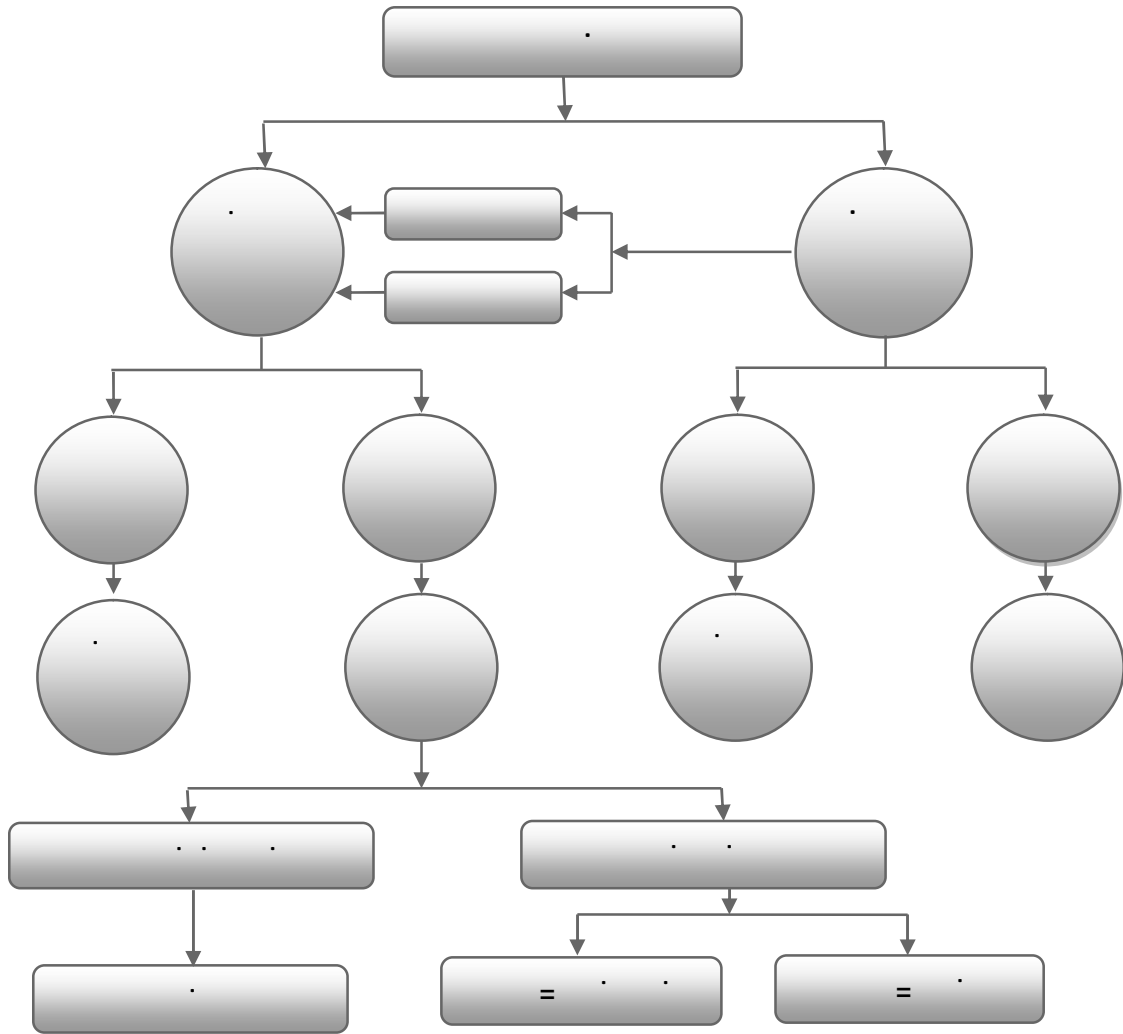
<sup>4</sup> The Institute of Cost Accountants of India, **cost management accounting**, 2012, p 06

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Source : Lardy. P, Pigé. B, la gestion stratégique des coûts, consommation de ressources et creation de valeur, édition ems, 2001, p25

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<sup>1</sup> Horngren et al, op cit, p 28  
<sup>2</sup> Pottier.F, **l'analyse des couts**, édition ems, 2004, p20  
<sup>3</sup> Horngren et al, op cit, p 28  
<sup>4</sup> Ibid, p 30  
<sup>5</sup> Horngren et al, op cit, p 30

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<sup>2</sup> Horngren et al, op cit, p 42  
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<sup>3</sup> Hansen et al, **cost management, accounting and control**, thomson South –western fifth edition, 2006, p 04

<sup>4</sup> Horngren et al, op cit, p 47

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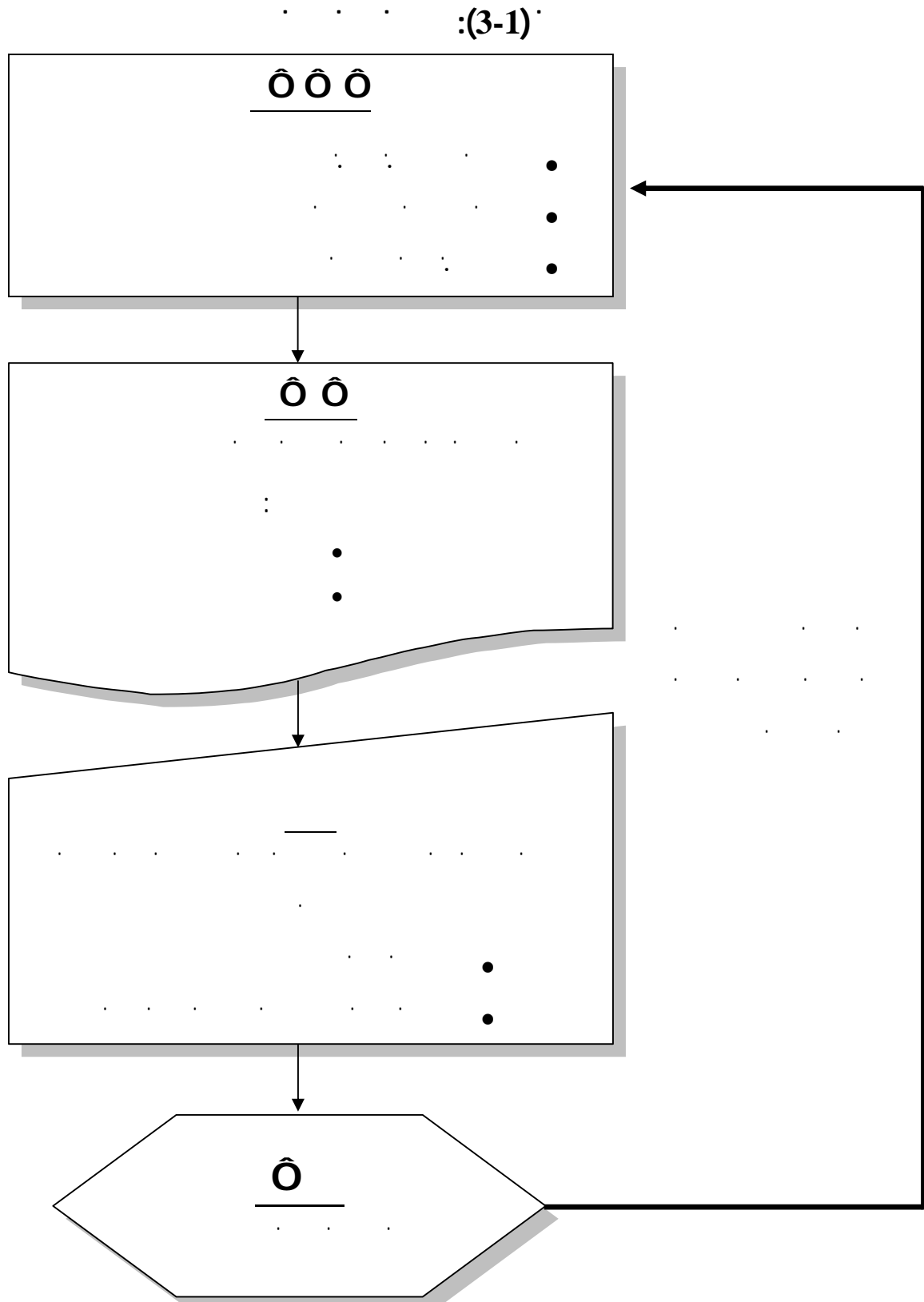
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Source : Barfield. J.T. et al, op cit, p 45

<sup>1</sup> Barfield. J.T et al, **Cost Accounting: Traditions and Innovations**, South-Western Educational Publishing: 5th edition, April 2002, p 45



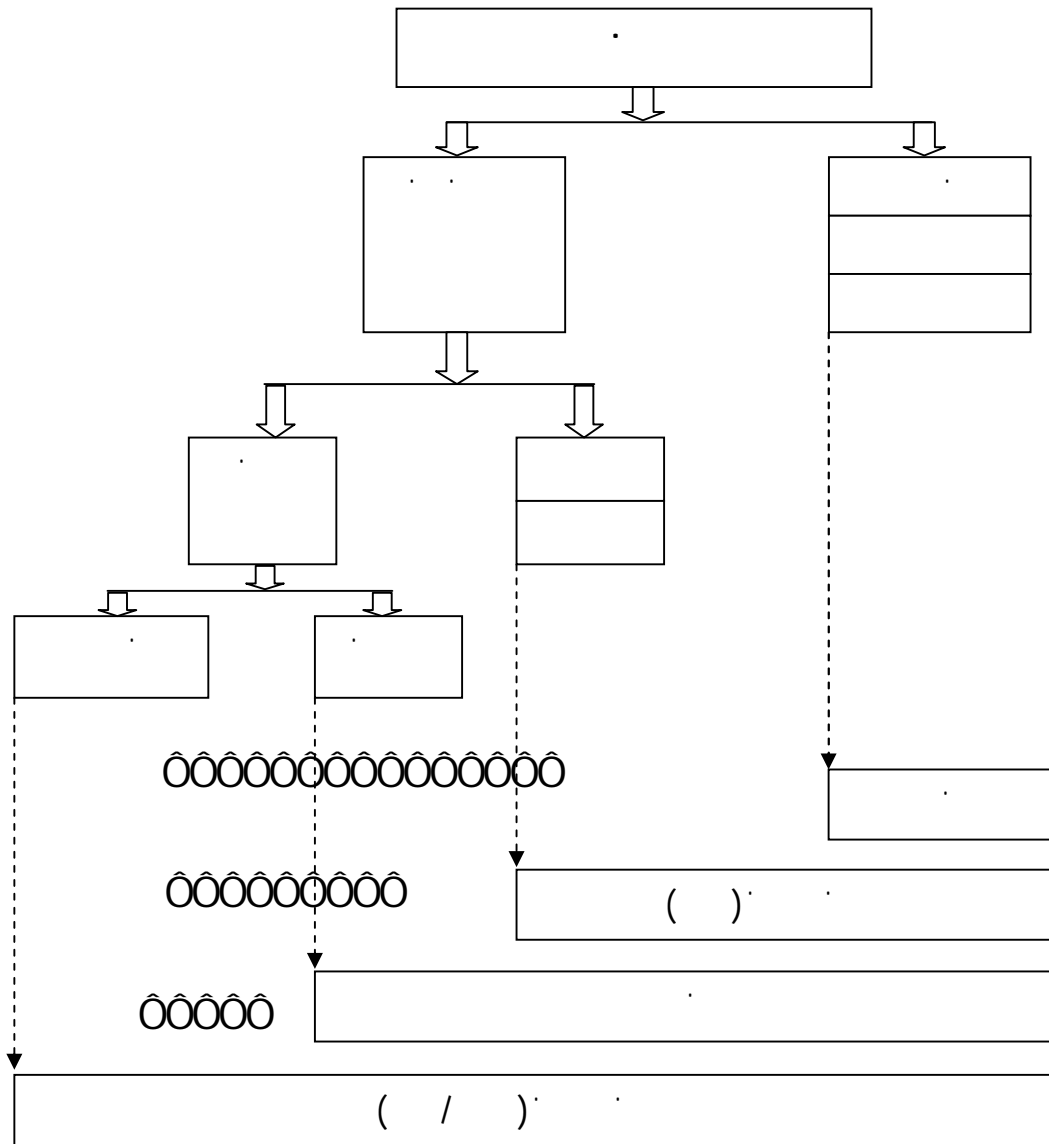


Source : Barfield. J.T et al, op cit, p 49

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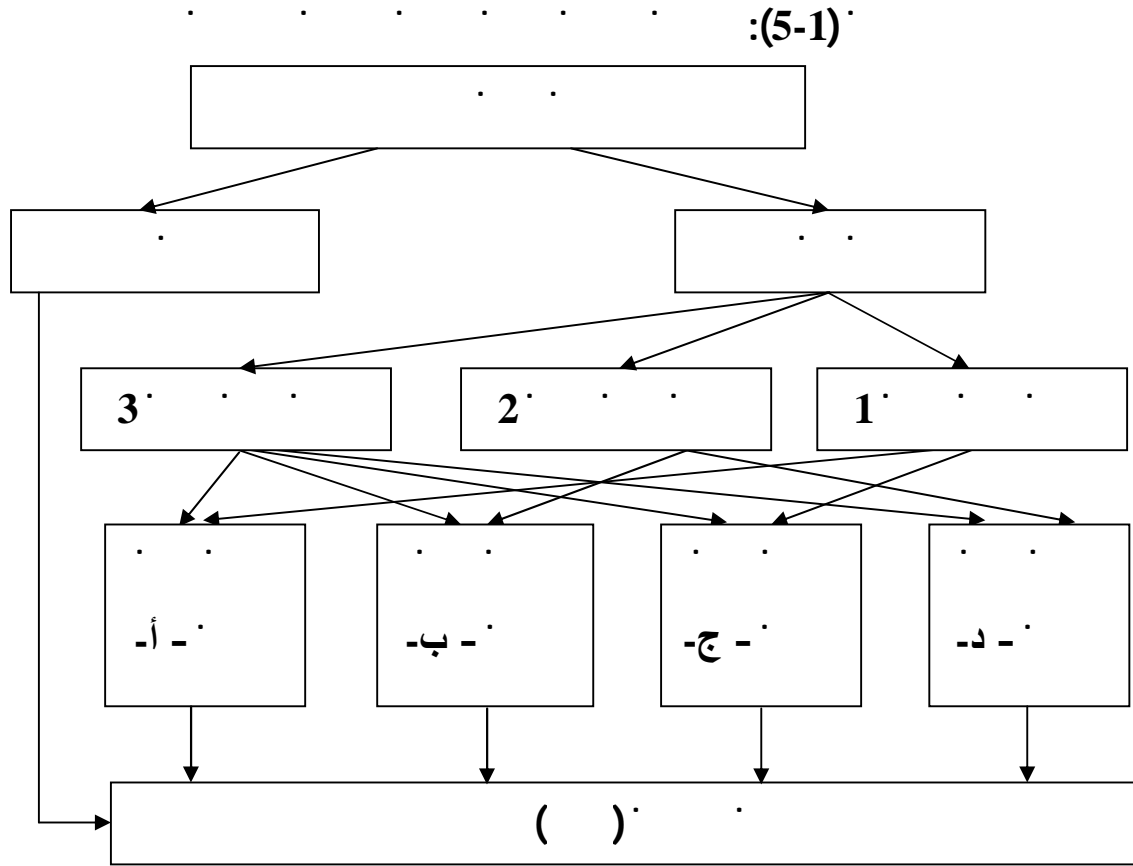
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<sup>1</sup> Ronge.Y.D, Cerrada.K, **contrôle de gestion**, Pearson Education France, Paris, 2<sup>e</sup> édition, 2009, p 36



Source : Ronge.Y.D, Cerrada.K, op cit, p 49

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<sup>1</sup> Burlaud.A et al, **contrôle de gestion, manuel et application**, édition Foucher, 2010, p 225

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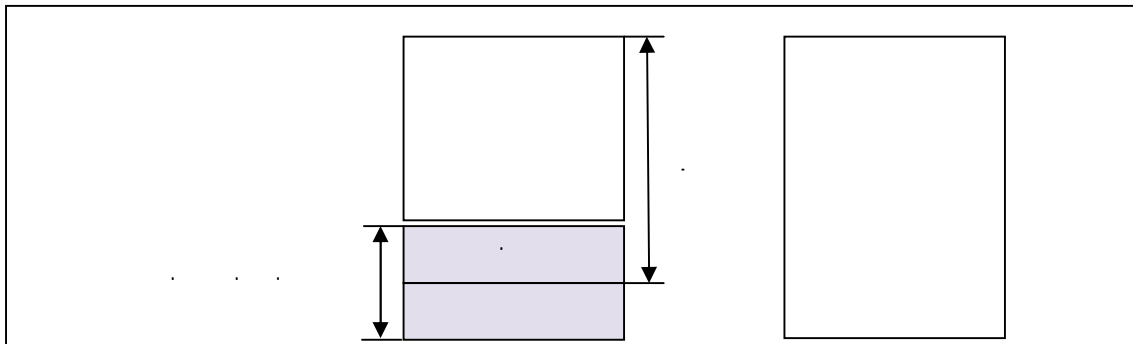
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Source : Burlaud.A et al, op cit, p 207

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<sup>1</sup> Burlaud.A et al, op cit, p 219

<sup>2</sup> Ibid, p 223

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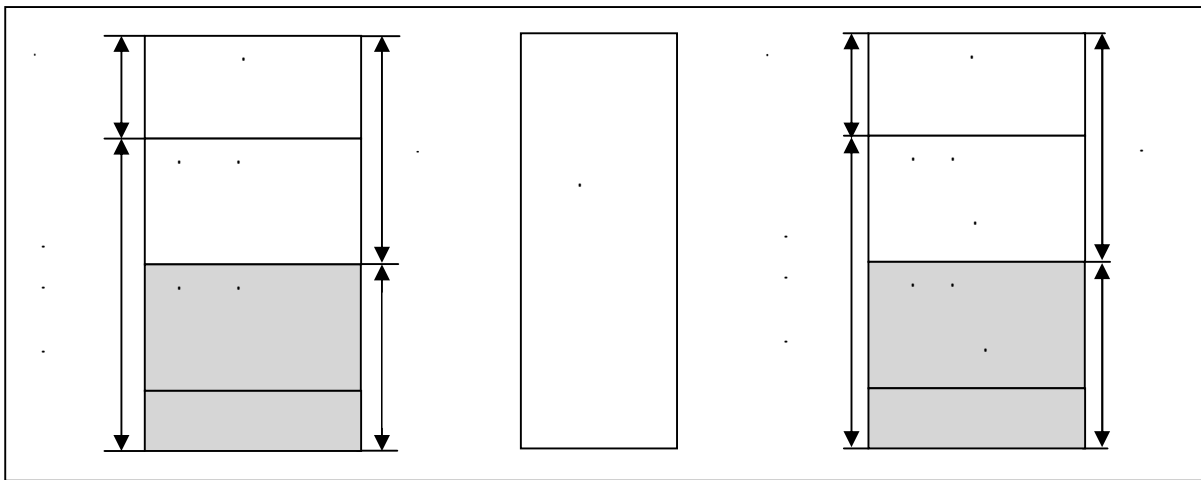
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<sup>1</sup> Burlaud.A et al, op cit, p224



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Source : Burlaud.A et al, op cit, p 232

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<sup>1</sup> Cuyaubère.T, Muller.J, **contrôle de gestion**, groupe revue fiduciaire, 7<sup>ème</sup> édition, 2004, p 147

<sup>2</sup> Bailly.L, Leclere.D, **le meilleur du DCG contrôle de gestion**, édition foucher, 2<sup>e</sup> édition, 2011, p 61



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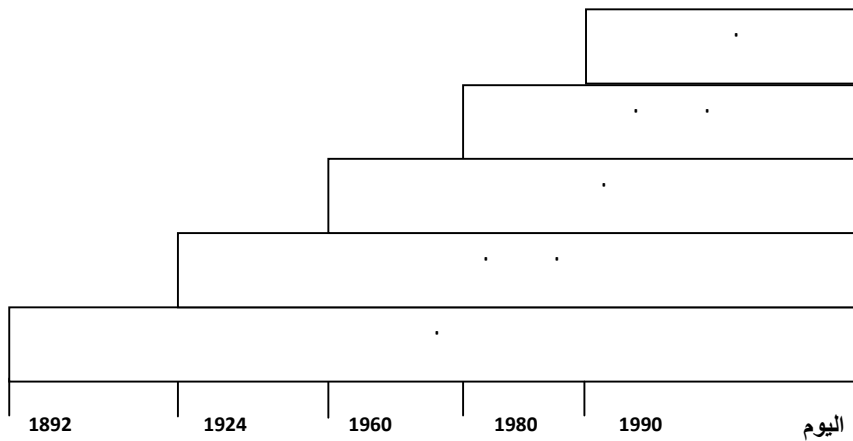
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1920

:(8-1)



Source : Juran.J, Godfrey.A, **Juran's quality handbook**, McGraw-Hill, United States, fifth edition, 1999, p 401

Crosby (1979) Feigenbaum (1991) Juran (1989) Deming (1986)

<sup>1</sup> Noronha.C, **The theory of culture- spécific total quality management**, PALGRAVE, 2002, p 13

<sup>2</sup> Abrunhosa.A, Moura.P, **Are TQM principles supporting innovation in the Portuguese footwear industry?**,techovation, Elsevier(28), 2008, p 209

Taguchi Ishikaw (1985)<sup>1</sup>

(JUSE)

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E. Deming

<sup>1</sup>Juran. J, Godfrey.A, op cit, p 388

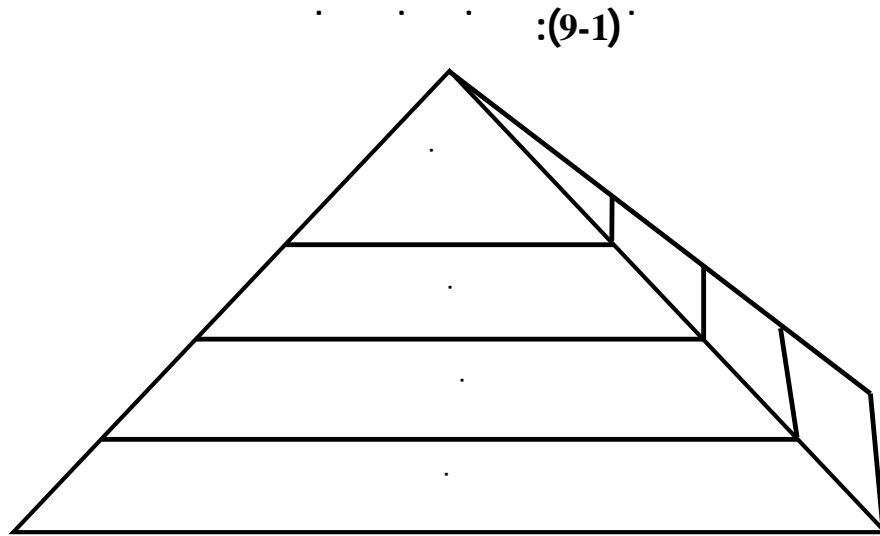
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<sup>1</sup> Juran.J, Godfrey.A, op cit, p 389



Source : Juran.J, Godfrey.A, op cit, p 390

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Toyota Motor

(1960/1950)

-1-2-3-1-III

Schonberger

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JIT

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<sup>1</sup> Jozefowska.J, **Just-In-Time Scheduling: Models and Algorithms for Computer and Manufacturing Systems**, springer, 2007, p 01

<sup>2</sup> Power.D, Sohel.A, **Human resource management strategies and practices in Just-In-Time environments: Australian case study evidence**, technovation(20), pergamon, 2000, p 374

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**-3-2-3-1-III**

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Schroeder

Harrison

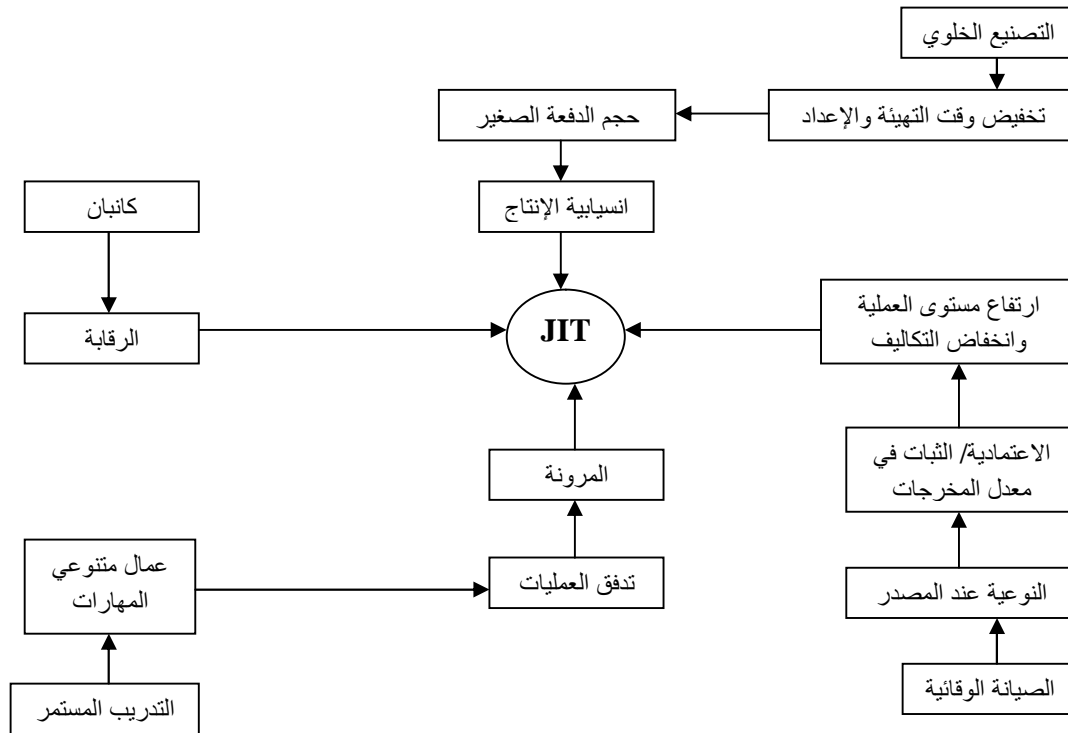
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<sup>1</sup> Jozefowska.J, op cit, p 05

<sup>2</sup> Ibid, p09

2002 /

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-3-3-1-III

(Flexible Manufacturing Systems)

-1-3-3-1-III

Browne

<sup>1</sup> Shivanand.H.K et al, **Flexible Manufacturing System**, New Age International Publishers, 2006, p 02



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-4-3-1-III

(Lean Manufacturing)

i(TPS)

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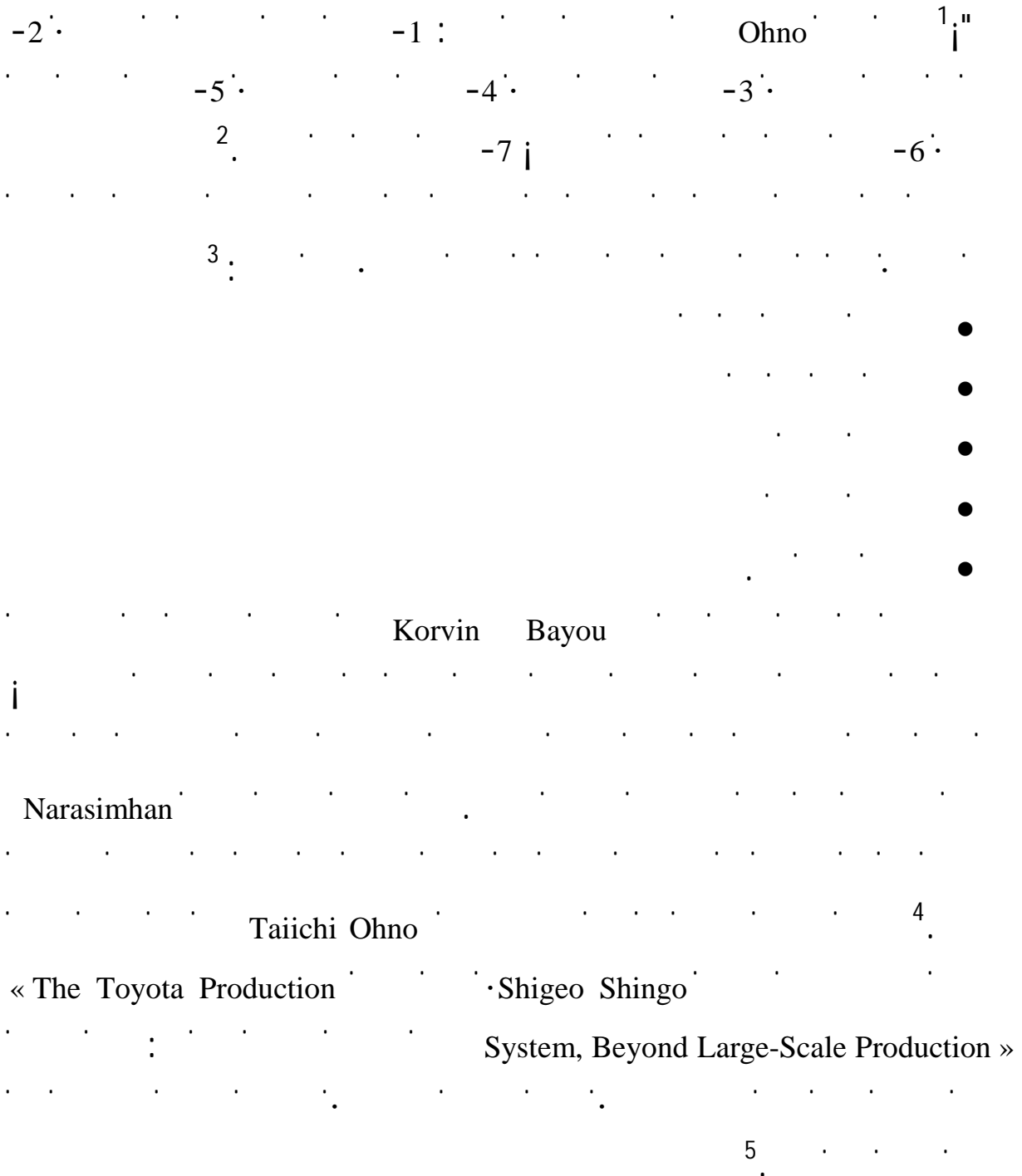
i« Muda »

Jones Womack

<sup>1</sup> El-Tamimi.A.M et al, **Analysis of performance measures of flexible manufacturing system**, Journal of King Saud University – Engineering Sciences(24), elsevier, 2011, p 116

<sup>2</sup> Ruiz. M.C et al, **Improving performance in flexible manufacturing systems**, The Journal of Logic and Algebraic Programming(78), elsevier, 2009, p 261

2007 . . . . . / . . . . . 3



<sup>1</sup> Natasya.A et al, **A Conceptual Model of Lean Manufacturing Dimensions**, The 4th International Conference on Electrical Engineering and Informatics,Procedia Technology11, elsevier, 2013, p1295

<sup>2</sup> Azian.N et al, **Lean Manufacturing Case Study with Kanban System Implementation**, International Conference on economics and business research 2013, Procedia Economics and Finance7, elsevier, 2013, p 175

<sup>3</sup> Wilson.L, **How to implement lean manufacturing**, MC GRAW HILL, united states, 2010, p 09

<sup>4</sup> Natasya.A et al, op cit, p 1293

<sup>5</sup> Wilson.L, op cit, p 10

**-2-4-3-1-III**

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Jidoka

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<sup>1</sup> Wilson.L, op cit, p 30

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-4-2-III

Robert.S et al, **Measuring Manufacturing Performance : A new challenge for managerial accounting research**, the accounting review, 1983, p 689

Dileep.G et al, **Product Costing in Flexible Manufacturing Systems**, Journal of Management Accounting Research, 1989, p 72

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# الفصل الثاني

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-(Activity Based Costing) -I

(Activity based costing)

Cooper Johnson

1988

Cooper

1988

Kaplan

Cooper 1987

-1-I

ABC

Horngren

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Edward Blocher

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ABC

J.Emblemsvag

3

ABC

\*(CIMA)

4

<sup>1</sup> Horngren et al, op cit, p 146

<sup>2</sup> Blocher.E.J et al, **Cost Management, A Strategic Emphasis**, Mc Graw-Hill- Irwin, 5th edition, 2010, p 129

<sup>3</sup> Emblemsvag. J, **Life Cycle Costing**, John Wiley et sons, inc, new jersey, united states, 2003, p 308

\* The Chartered Institute of Management Accountants

<sup>4</sup> **CIMA Office Terminology**, cima publishing, elsevier, 2005 edition, p 03

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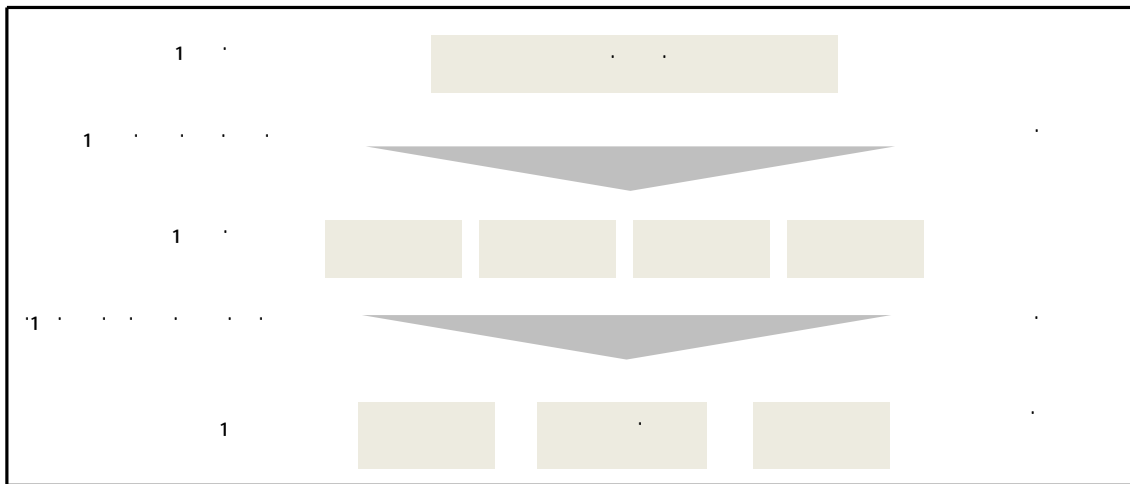
Edward Blocher

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4.X

ABC (1-2)



Source : Bahnub.B, Activity-Based Management for Financial Institutions, John Wiley & Sons, Inc, Canada, 2010, p 02

<sup>1</sup> Emblemsvag.J, op cit, p 100

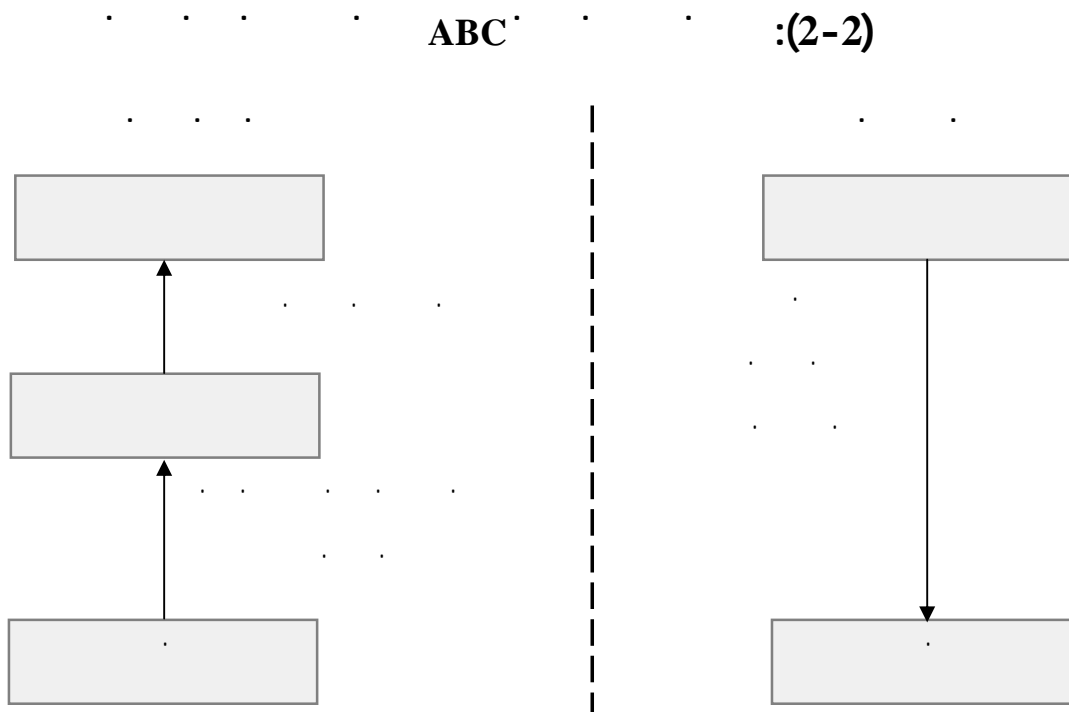
<sup>2</sup> Babad.Y.M, Balachandran.B, Cost driver optimization in activity based costing, the accounting review, American Accounting Association, vol.68, No.3, pp 563-575, 1993, p 563

<sup>3</sup> Blocher.E.J et al, op cit, p 129

<sup>4</sup> Idem

ABC  
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Source : Emblemvag.J, op cit, p 101

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Cooper  
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<sup>1</sup> Roztocki.N, **Activity-Based Costing for E-Business**, Portland International Conference on Management of Engineering and Technology (PICMET '01), Portland, Oregon -USA, July 29 - August 2, 2001, p 05

<sup>2</sup> Gupta.M, Galloway.K, **Activity-based costing/management and its implications for operations management**, techovation23, pergamon, 2003, p 132

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<sup>1</sup> Roztocki.N et al, **A Procedure for Smooth Implementation of Activity Based Costing in Small Companies**, Proceedings of American Society of Engineering Management (ASEM), National Conference, Virginia Beach, October 21-23, 1999, p280

<sup>2</sup> Blocher.E.J et al, op cit, p 131

<sup>3</sup> Drury.C, **cost and management accounting**, thomson, sixth edition, 2006, p 360

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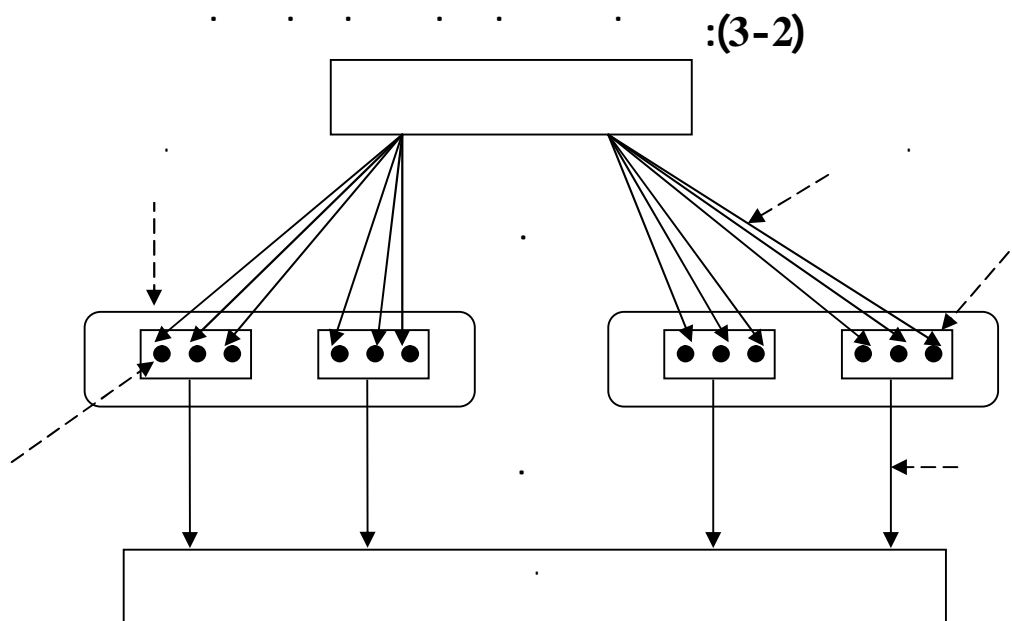
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(1998) cooper kaplan

<sup>1</sup> Drury.C, cost and management accounting, op cit, p 362





Source : Tsai.W.H, Kuo.L, **Operating costs and capacity in the airline industry**, Journal of Air Transport Management, elsevier, 2004, p 272

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<sup>1</sup> Weil.R.L, Maher.M.W, **Handbook of cost management**, John Wiley & Sons, Inc, Canada, second edition, 2005, p 232

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ABC

:(Activity Based Management)

-II

ABC

ABM

-1-II

(1998) cooper kaplan

<sup>1</sup> The Institute of Cost Accountants of India, op cit, p 411



Edward Blocher 1

Brent Bahub 2

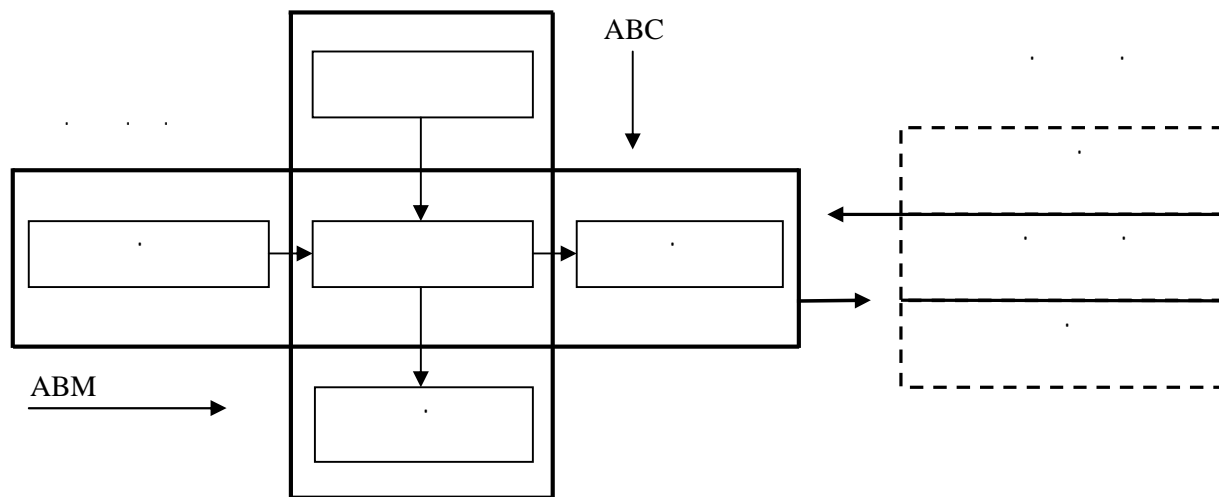
\*CAM-I 3

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4 ABC

ABM ABC

CAM-I  $\hat{O}$  : (4-2)



Source : Miller.J.A, op cit, p 236

<sup>1</sup> Kaplan.R.S, Cooper.R, **Cost & Effect : Using Integrated Cost Systems to Drive Profitability and Performance**, harvard business school press, united states, 1998, p 137

<sup>2</sup> Blocher.E.J et al, op cit, p 138

<sup>3</sup> Bahub.B, op cit, p 07

\* The Consortium of Advanced Management—International

<sup>4</sup> Miller.J.A, op cit, p 218



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(Benchmarking)

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Colin Drury <sup>2</sup>

Benchmarking

<sup>1</sup> Barfield J.T et al, op cit, p 132

<sup>2</sup> Blocher.E.J et al, op cit, p 13

1	Benchmarking	
2	Benchmarking	
		-2-2-II
ABC		
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<sup>1</sup> Drury.C, **management accounting for business decisions**, thomson learning, italy, second edition, 2001, p 470

<sup>2</sup> Institute of Management Accountants, **Implementing Activity-Based Management: Avoiding the Pitfalls**, 1998, p 04

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:(Target Costing)

-III

1960

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<sup>1</sup> The Chartered Institute of Management Accountants, **Activity based Management–An Overview**, developing and promoting strategy, april 2001, p 01

<sup>2</sup> Atkinson.A.A et al, **Management accounting Information for Decision-Making and Strategy Execution**, PEARSON, sixth edition, USA, 2012, pp 305-306

<sup>3</sup> Drury.C, **Management accounting for business decisions**, op cit, p 457

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<sup>1</sup> Ibusuki.U, Kaminski.P.C, **Product development process with focus on value engineering and target costing : Acase study in an automotive company**, international journal of production economics105, elsevier, 2007, p 460

<sup>2</sup> Blocher.E.J et al, op cit, p 553

-IV (kaizen costing)

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-1 -IV :kaizen

kaizen

kaizen Taka

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"kai"

kaizen

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kaizen

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kaizen :(5-2)



Source: Medinilla.A, op cit, p 05

<sup>1</sup> Drury.C, **Management accounting for business decisions**, op cit, pp 461-462

<sup>2</sup> Delgado.C, Castelo.B.M, **Encyclopedia of Corporate Social Responsibility**, Springer-Verlag Berlin Heidelberg, 2013, p 1531

<sup>3</sup> Medinilla.A, **Agile Kaizen**, Springer-Verlag Berlin Heidelberg, 2014, p 04



kaizen Atkinson

kaizen

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kaizen Pandey Kumar

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kaizen kaizen Imai Masaaki

kaizen

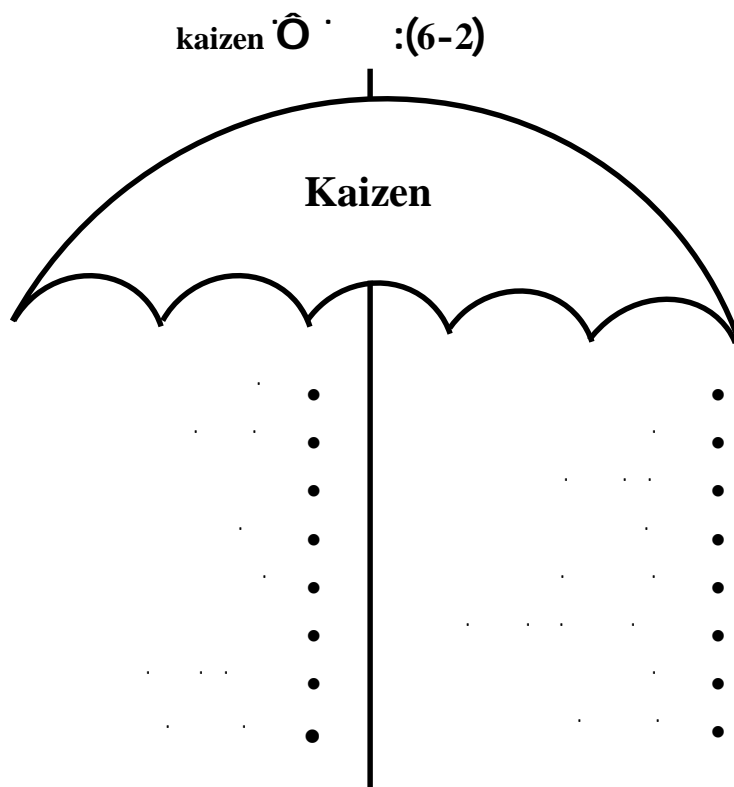
"kaizen" 3

kaizen Imai

<sup>1</sup> Atkinson.A.A et al, op cit, p 273

<sup>2</sup> Kumar.P, Pandey.V, **KAIZEN: A Case study in small scale organizations**, International Journal of Scientific Research Engineering & Technology (IJSRET), Volume 2 Issue2, pp 133-136 May 2013, 2013, p 133

<sup>3</sup> Imai.M, **KAIZEN (ky'zen), the key to japan's competitive success**, McGraw-Hill, USA, first edition, 1986, p 03



Source: Imai.M, op cit, p 04

**-2 -IV**

1961 Genkakaizen

kaizen costing

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kaizen costing ⓪ Widener Kennedy

<sup>1</sup> Kaur.M, **kaizen costing : a catalyst for change and continuous cost improvement**, GE - International Journal of Management Research, volume 2, issue1, 2014, p 02

<sup>2</sup> Okano.H, Suzuki.T, **A History of Japanese Management Accounting**, Handbook of Management Accounting Research, Elsevier, 2007, p 1129

kaizen costing  $\hat{O}$  Mowen Hansen

kaizen costing  $\hat{O}$  Cooper

kaizen costing  $\hat{O}$  Ellram

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-3 -IV

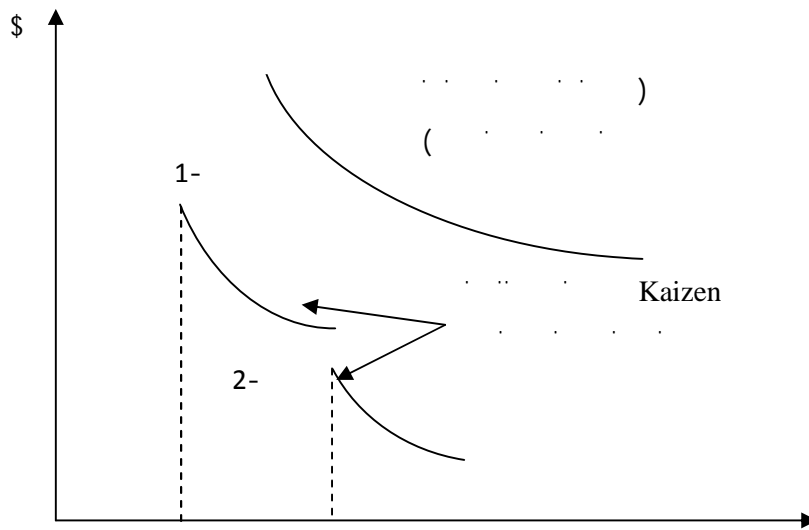
<sup>1</sup> Kaur.M, op cit, p 03

<sup>2</sup> Drury.C, **Management accounting for business decisions**, op cit, p 462

kaizen  $\hat{O}$

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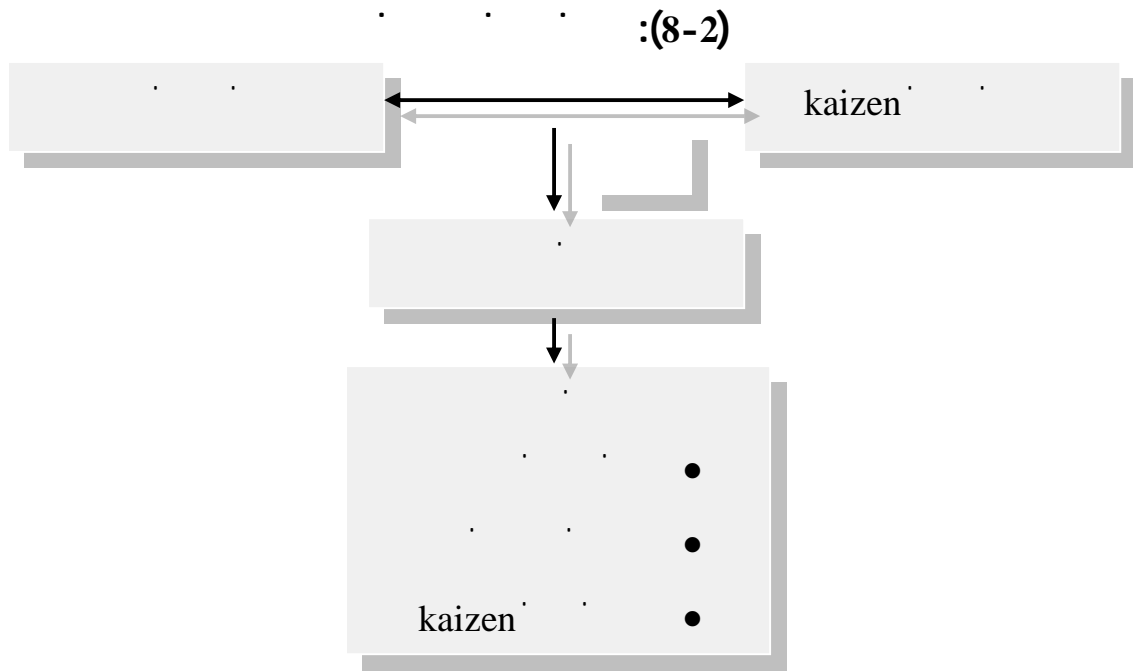
Source: Blocher.E.J et al, op cit, p 551

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<sup>1</sup> Blocher.E.J et al, op cit, p 550

<sup>2</sup> Kaur.M, op cit, pp 7-11



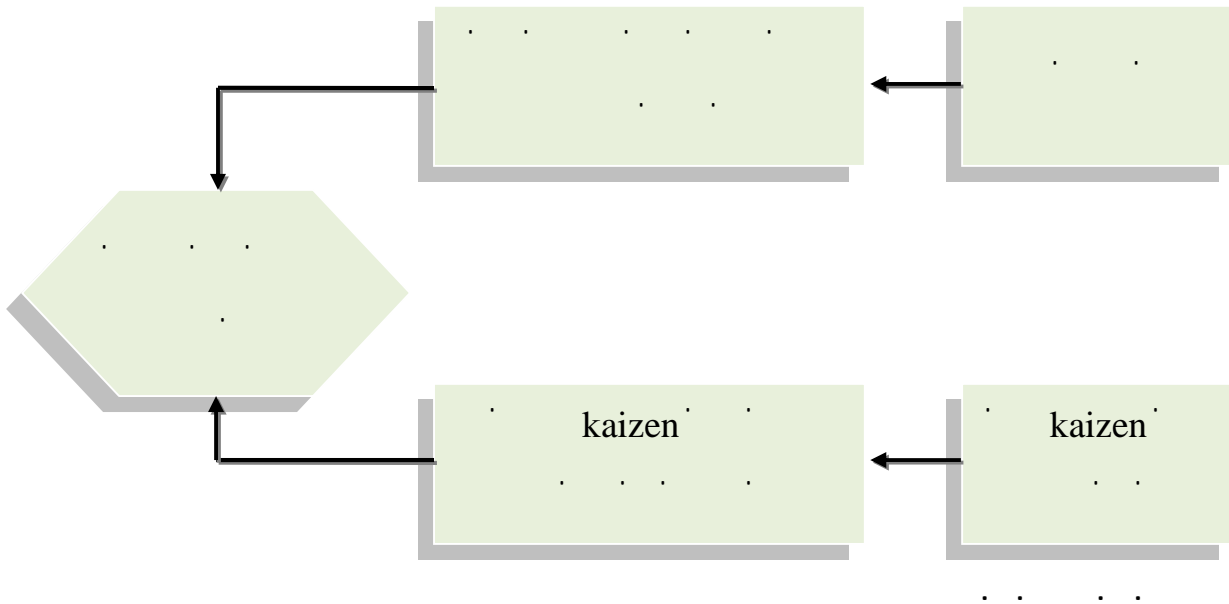
Source: Kaur.M, op cit, p 11

(Kaizen ) -1-4 -IV

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Source: Kaur.M, op cit, p 09

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1970	:	(Life cycle costing)
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		Woodward
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		Reynolds
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		Sherif
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		Rudolph و Brown
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<sup>1</sup> Gluch.P, Baumann.H, **The life cycle costing (LCC) approach: a conceptual discussion of its usefulness for environmental decision-making**, Building and Environment 39, elsevier, 2004, p 571

<sup>2</sup> Mceachron.N.B et al, **Life cycle costing as a method of procurement: a framework and example**, energy vol. 3, pp 461-478, Pergamon Press Ltd., 1978, p 461

<sup>3</sup> Galera.A.N, Maturana.R.O, **Innovating in defence policy through spending efficiency: The Life Cycle Costing model**, Journal of Policy Modeling 33, elsevier, 2011, p 409

<sup>4</sup> Woodward.D, **Life cycle costing- theory, information acquisition and application**, international journal of project management, Vol.15, No.6, Pergamon, 1997, p 336

<sup>5</sup> Okano.K, **Life cycle costing - An approach to life cycle cost management: A consideration from historical development**, Asia Pacific Management Review, 2001, p 318

<sup>6</sup> Sherif.Y, Kolarik.W, **Life cycle costing : concept and practice**, OMEGA, Vol.9, N.3, 1981, p 287

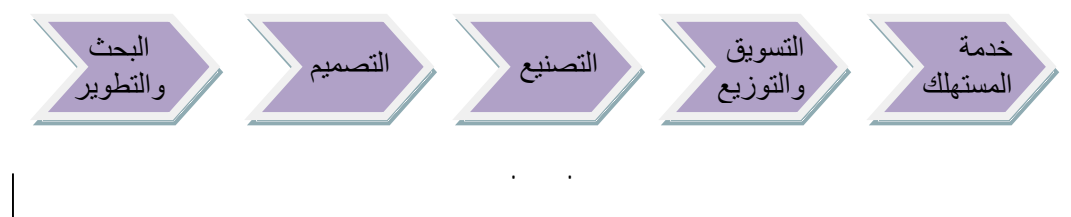
<sup>7</sup> Okano.K, op cit, p 318

Drury

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Source: Blocher.E.J et al, op cit, p 562

-1-2-V

%85 %80

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<sup>1</sup> Drury.C, **Management accounting for business decisions**, op cit, p 456

<sup>2</sup> Atkinson.A.Aet al, op cit, p 303



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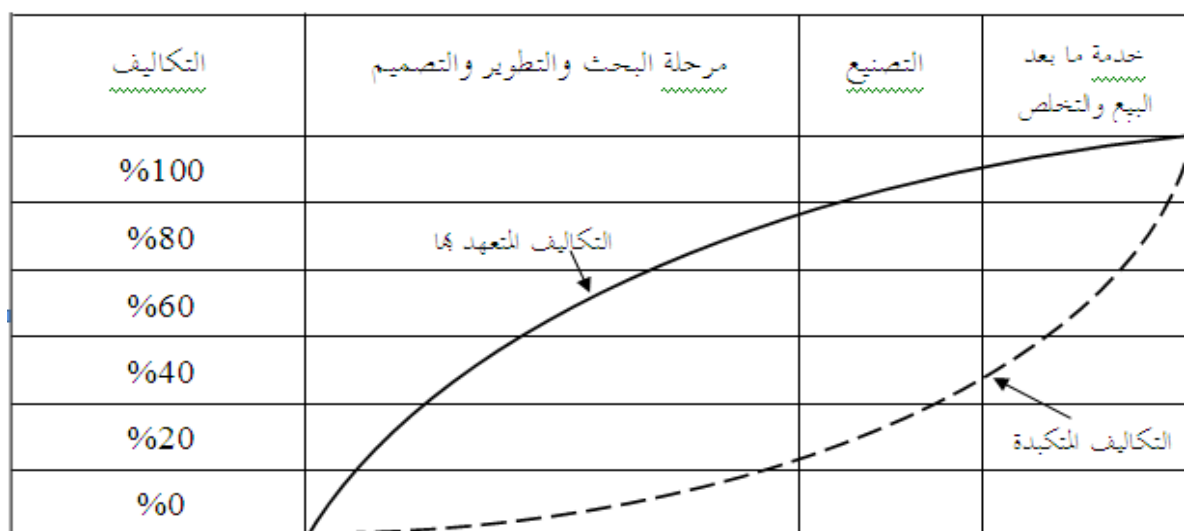
<sup>1</sup> Atkinson.A.A et al, op cit, pp 303-304

<sup>2</sup> Ibid, p 304

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Source: Atkinson.A.Aet al, op cit, p 304

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<sup>1</sup> Woodward.D, op cit, p 337



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-I (Target Costing)

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 1930 Volkswagen beetle

<sup>1</sup>(value engineering)

1950 1940

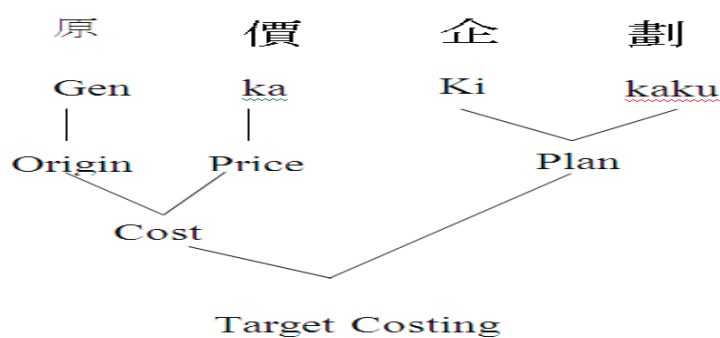
1960

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genkakikaku

target costing

:(1-3)



Source : Sarokolae.M.A et al, op cit, p 76

<sup>1</sup> Sarokolae.M.A et al, **the relationship between target costing and value-based pricing and presenting an aggregate model based on customers expectations**, international conference on leadership, technology and innovation management, procedia , social and behavioral sciences, elsevier, 2012, p 75

<sup>2</sup> Rains.J, **target cost management, the ladder to global survival and success**, CRC Press, Taylor & Francis Group, united states, 2011, p 64

1961 Toyota Corolla

1963 Toyota

Lorino 1 Toyota %80

2.1990

: -II

Fortune 1991

Masayasu Tanaka 3"

Jeffrey K. Liker

Honda Toyota

Slagmulder Cooper

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<sup>1</sup> Rains.J, op cit, p 65

<sup>2</sup> Yazdifar.H et al, **A comparative study of the adoption and implementation of target costing in the UK, Australia and New Zealand**, Int. J. Production Economics, elsevier, 2012, p 383

<sup>3</sup> Ellram.L.M, **Supply management's involvement in the target costing process**, European Journal of Purchasing & Supply Management, Pergamon, 2002, p 235

<sup>4</sup> Cooper, Slagmulder.R, **Target costing and value engineering**, Productivity Press, Portland, Oregon. 1997, p 71

-1-II

Slagmulder Cooper

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Michael و Roman

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Ellram

4 "

Kato

5 "

(CAM-I) -

6 .

:(price-led costing)

<sup>1</sup> Cooper, Slagmulder.R, op cit, p 72

<sup>2</sup> Filomene.T.P et al, **Target costing operationalization during product development: Model and application**, Int. J. Production Economics, elsevier, 2009, p 398

<sup>3</sup> Weil.R.L, M.W.Maher, op cit, p 243

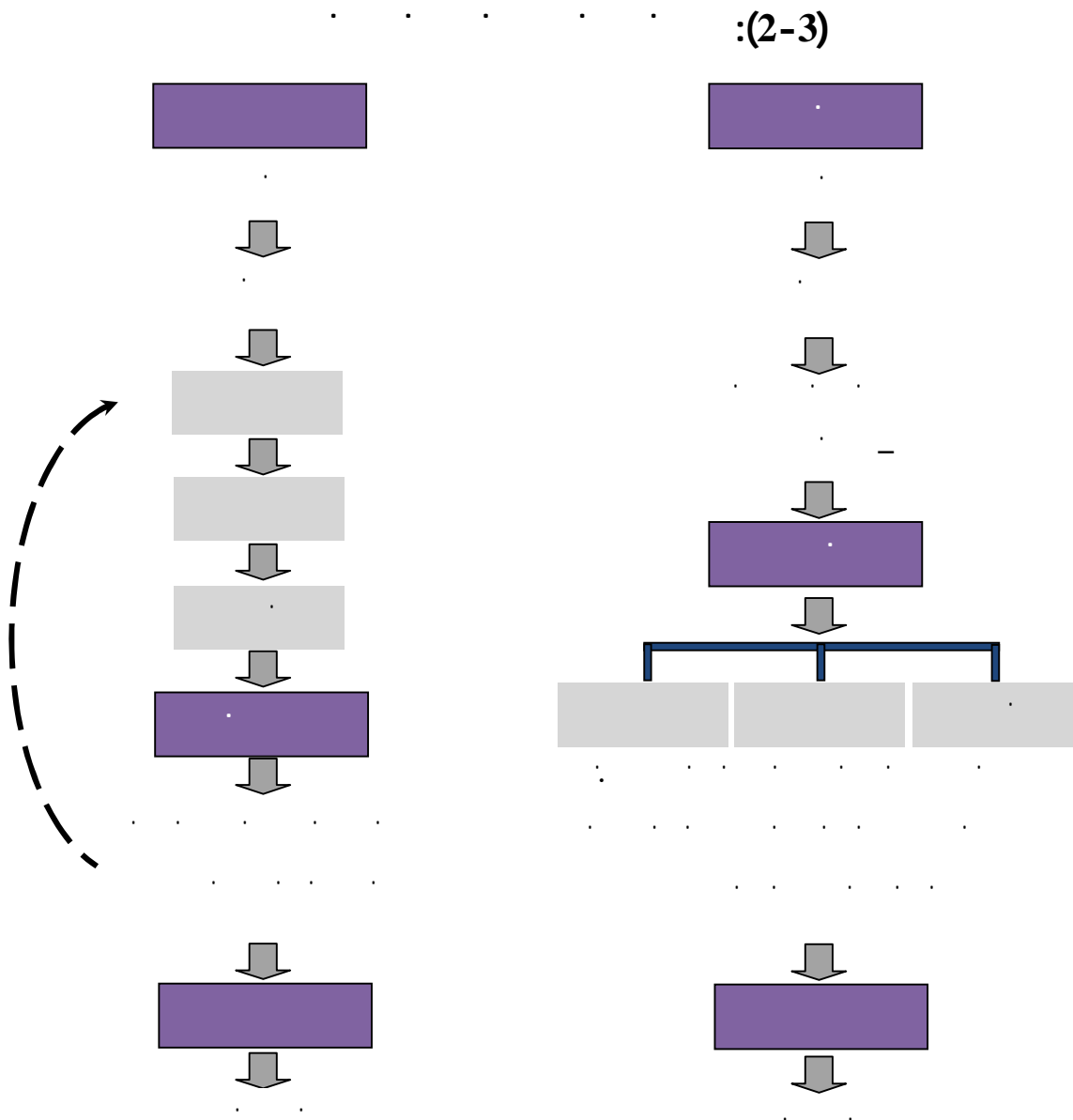
<sup>4</sup> Ellram.L.M, **The role of supply management in target costing**, Center for Advanced Purchasing Studies, p 08

<sup>5</sup> Afonso.P et al, **The influence of time-to-market and target costing in the new product development success**, Int. J. Production Economics, elsevier, 2008, p 561

<sup>6</sup> Ansari.S et al, **A template for implemenying target costing**, Cost Management; Sep/Oct 2006; 20, 5; ABI/INFORM Global, p 20, 21



· · · · · : (focus on customers) · · · · ·  
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· · · · · : (focus on design) · · · · ·  
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Source : Feil.P et al, **Japanese Target Costing: A Historical Perspective**, International Journal of Strategic Cost Management/Spring 2004, p 14

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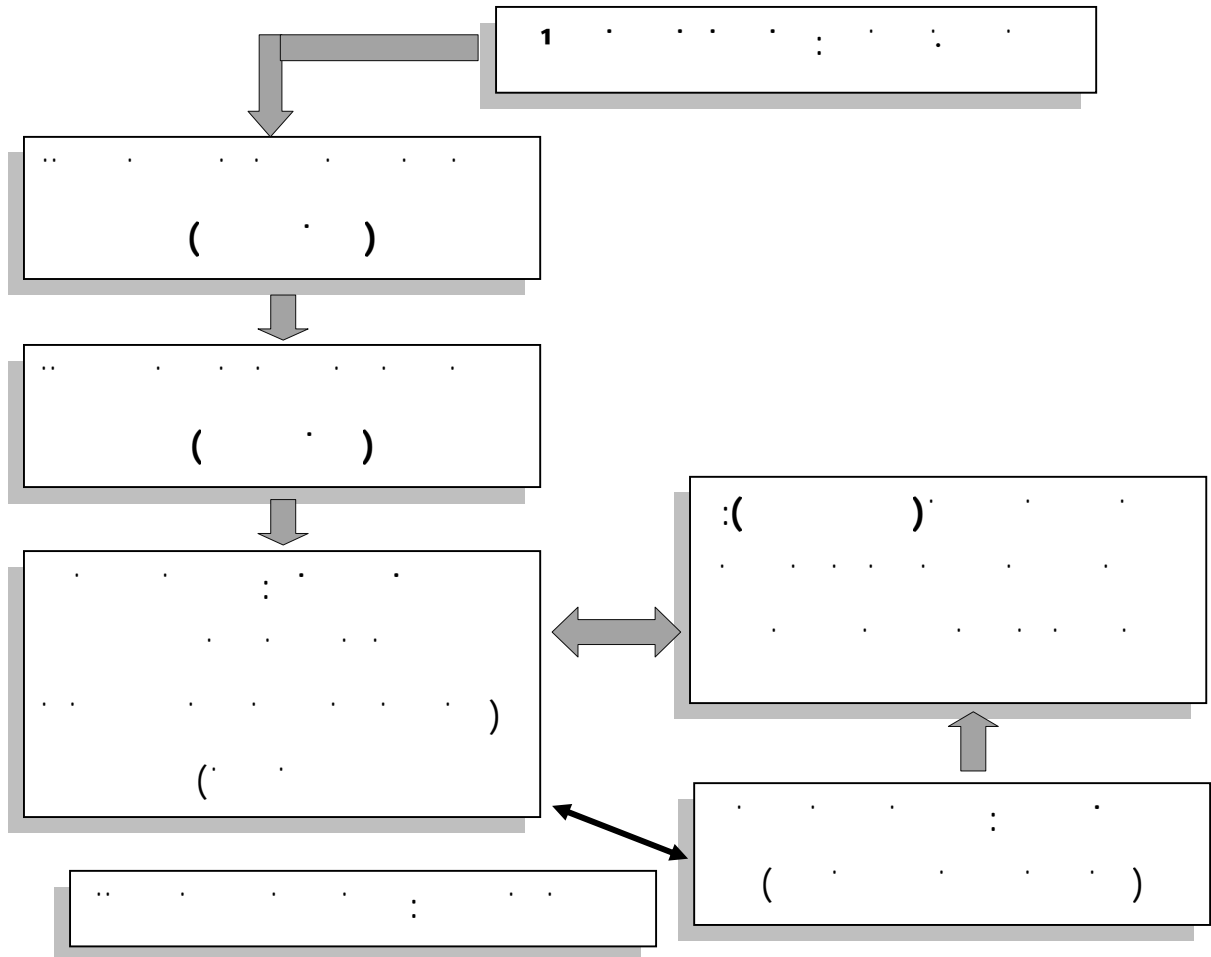
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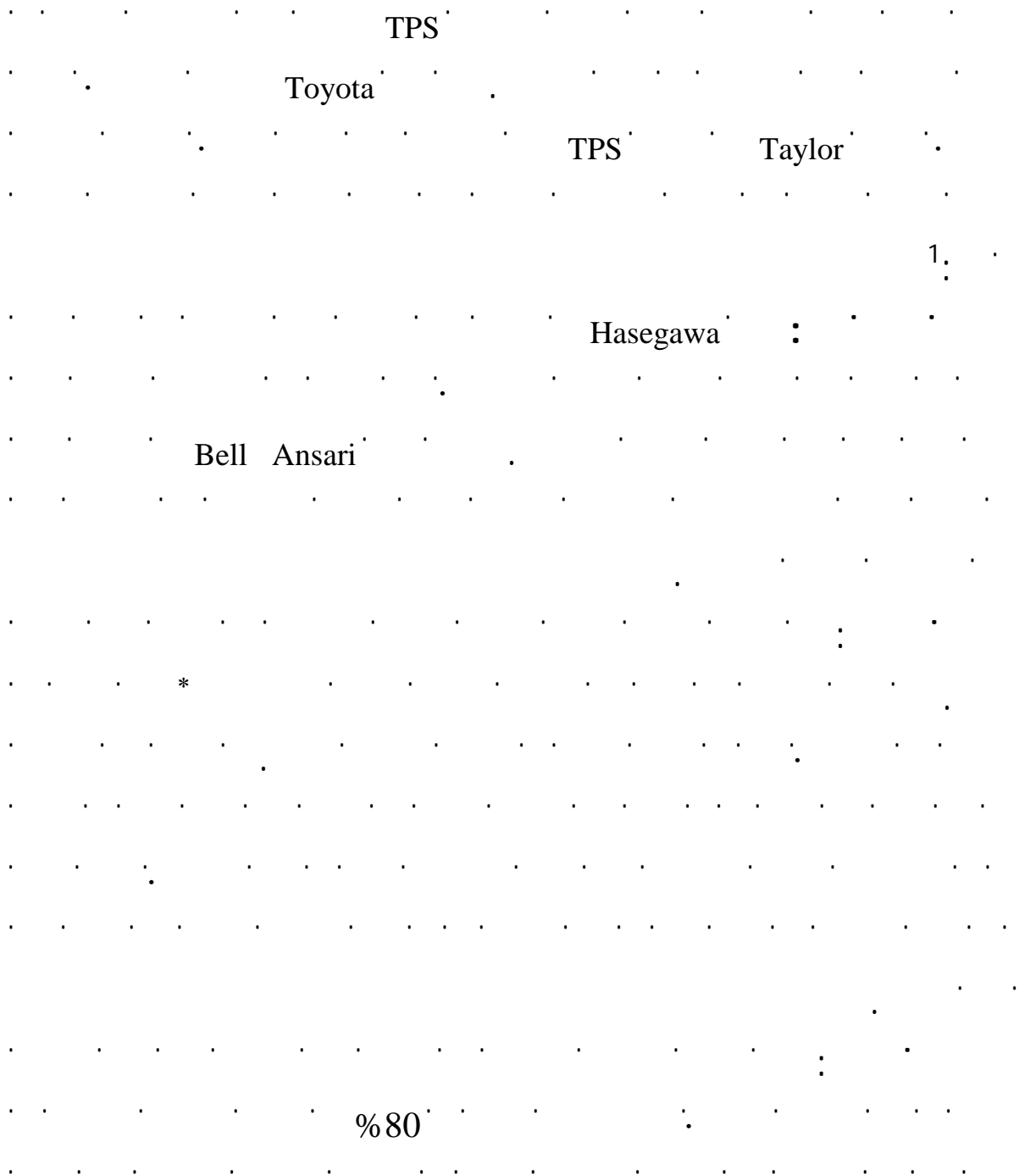
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Source : Feil.P et al, op cit, p 16

<sup>1</sup> Cooper, Slagmulder.R, op cit, p 79

<sup>2</sup> Feil.P et al, op cit, p 16



<sup>1</sup> Feil.P et al, op cit, p 17

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<sup>1</sup> Cooper, Slagmulder.R, op cit, p 88

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<sup>1</sup> Cooper, Slagmulder.R, op cit, pp 89-92

<sup>2</sup> Ibid, pp 92-94

<sup>3</sup> Ibid, pp 94-99

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<sup>1</sup> Cooper, Slagmulder.R, op cit, pp 100-104

<sup>2</sup> Ibid, pp 104-105

<sup>3</sup> Cooper, Slagmulder.R, op cit, pp 107-108



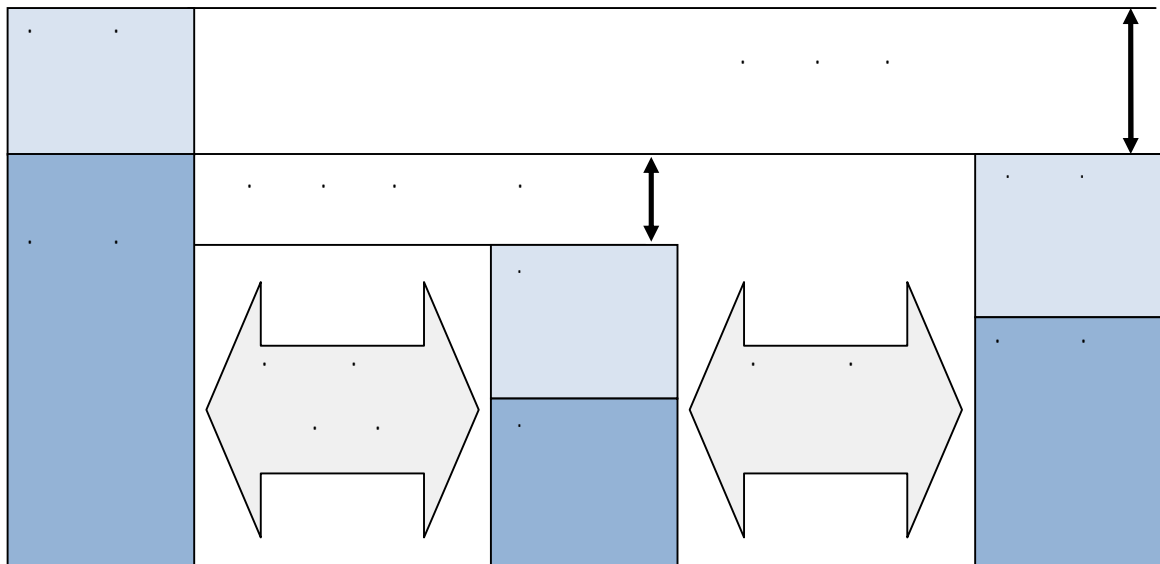
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$$C_1 - C_2 = C_3$$

$$C_1 - C_2 = C_3$$

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Source : Cooper, Slagmulder.R, op cit, p 112

<sup>1</sup>Cooper, Slagmulder.R, op cit, pp 108-112

**-2-2-III**

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**-3-III**

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**-1-3-III**

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<sup>1</sup> Cooper, Slagmulder.R, op cit, pp119-125

<sup>2</sup> Ibid, p 139

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-2-3-III

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<sup>1</sup> Cooper, Slagmulder.R, op cit, pp 140-142

<sup>2</sup> Ibid, p 150

IV -1-1- ) ( :

IV -1-1-1- (Reverse Engineering) :

Abella

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Kato

A.Potrich P.tonella 2 "

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<sup>1</sup> Raja.V, Fernandes.K.J, **Reverse Engineering, An Industrial Perspective**, Springer Series in Advanced Manufacturing, 2008, p 02

<sup>2</sup> Rains.J.A., Sato.Y, **The Integration of the Japanese Tear-down Method with Design for Assembly and Value Engineering**, [http://www.value-eng.org/knowledge\\_bank/attachments/Rains and Sato - Japanese Tear-down Method in USA.pdf](http://www.value-eng.org/knowledge_bank/attachments/Rains and Sato - Japanese Tear-down Method in USA.pdf), p 01

<sup>3</sup> Tonella.P, Potrich.A, **Reverse Engineering of Object Oriented Code**, Springer, 2005, p 02

<sup>4</sup> Rains.J.A, Sato.Y, op cit, p 03

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IV -1-1-2-

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- (2)
- (3)
- (4)

IV -1-1-2- (value Engineering)

IV -1-2-1-

Lawrence D. Miles 1940

<sup>1</sup> Khalili.H.A et al, **Using Combination of Reverse Engineering and Value Engineering for Improvement in Designs, Construction Projects and Manufacturing Industries**, Proceedings of the 41st International Conference on Computers & Industrial Engineering, p 520

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4 (02) (01)

Slagmulder Cooper

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5

" (CIMA)

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<sup>1</sup> Wilson.D.C, **Value Engineering Applications in Transportation, A Synthesis of Highway Practice**, NATIONAL COOPERATIVE HIGHWAY RESEARCH PROGRAM, 2005, p 08

( ) AFNOR x 06-501

<sup>2</sup> Dell'isolla.A, **value engineering : practical applications...for design, construction, maintenance & operations**, RSMMeans, 1997, p XVII

<sup>3</sup> Behncke.F et al, **Extended Model for Integrated Value Engineering**, Conference on Systems Engineering Research, Procedia Computer Science, Elsevier, 2014, p 783

<sup>4</sup> Cooper, Slagmulder.R, op cit, p 81

<sup>5</sup> Ibid, p 80

<sup>6</sup> Whittle.N, **Value Analysis, Functional Analysis, Value Engineering and Target Costing (P2)**, CIMA, <http://www.cimaglobal.com/valueforP2>

Liping Shao Lei Yu

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Slagmulder Cooper

-2-2-1- IV

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<sup>1</sup> Yu.L, Shao.L, **Research of Value Engineering Model in Confidential Economics**, LISS 2014, Proceedings of 4th International Conference on Logistics, Informatics and Service Science, springer, 2015, p 1150

<sup>2</sup> Cooper, Slagmulder.R, op cit, pp 131-132

<sup>3</sup> Mandelbaum.J, D.L.Reed, **Value Engineering Handbook**, Institute for defense analyses, IDA Paper P-4114, 2006, p 09



- (4)
- (5)
- (6)
- (7)
- (8)

**-3-1- IV (Quality Function Deployment):**

- 1960
- Shigeru Yoji Akao<sup>1</sup>
- 1970<sup>2</sup> 1966 Mizuno
- 1980<sup>3</sup>

<sup>1</sup> Cardoso.J.F et al, **Application of Quality Function Deployment for the development of an organic product**, Food Quality and Preference, elsevier, 2015, p 180

<sup>2</sup> Chen.N.H, Kuo.H.Y, **Using Gray Relation and Quality Function Deployment in Service Quality of the Cable TV Industry**, World Congress on Computer Science and Information Engineering, IEEE, 2009, p 268

<sup>3</sup> He.Y, Mi.Z, **Quality Function Deployment Method and Its Application in Engineering Project Performance Evaluation**, International Conference on Electronic Commerce and Business Intelligence, IEEE, 2009, p 184

IV -1-3-1-

QFD

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Akao

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Juran

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Sullivan

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\*ASI

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<sup>1</sup> Luo.X.G et al, **Determining optimal levels of engineering characteristics in quality function deployment under multi-segment market**, Computers & Industrial Engineering, elsevier, 2010, p 126

<sup>2</sup> Jaiswal.E.S, **A Case Study on Quality Function Deployment (QFD)**, IOSR Journal of Mechanical and Civil Engineering, 2012, p 27

<sup>3</sup> Akao.Y, **Quality function deployment: Integrating customer requirements into product design**. Productivity Press,USA, 1990,p 05

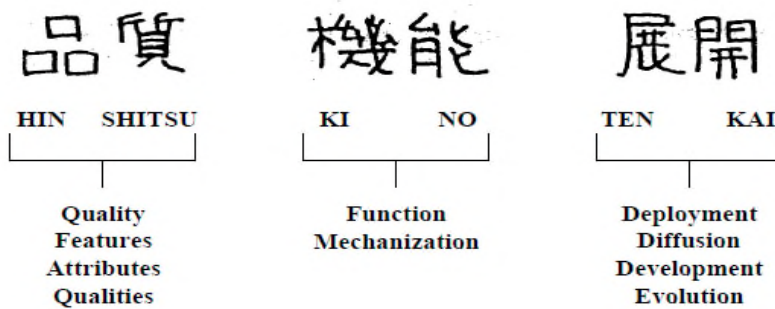
<sup>4</sup> Juran.J, Godfrey.A, op cit, p 546

<sup>5</sup> Chan.L.K, Wu.M.L, **Quality function deployment: A literature review**, European Journal of Operational Research, elsevier, 2002, p 463

\* American Supplier Institute

<sup>6</sup> Franceschini.F, **Advanced Quality Function Deployment**, ST. LUCIE PRESS, USA, 2002, p 22

Ten ( )      Ki Nou ( )      Hin Shitsu :  
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 :(5-3)



Source: [http://www.ibrarian.net/navon/paper/Quality\\_Function\\_Deployment\\_\\_A\\_Comprehensive\\_Revi.pdf?paperid=7829253](http://www.ibrarian.net/navon/paper/Quality_Function_Deployment__A_Comprehensive_Revi.pdf?paperid=7829253)

3: • HOQ      2

(Whats) ✓

(Hows) ✓

✓

<sup>1</sup> [http://www.ibrarian.net/navon/paper/Quality\\_Function\\_Deployment\\_\\_A\\_Comprehensive\\_Revi.pdf?paperid=7829253](http://www.ibrarian.net/navon/paper/Quality_Function_Deployment__A_Comprehensive_Revi.pdf?paperid=7829253)

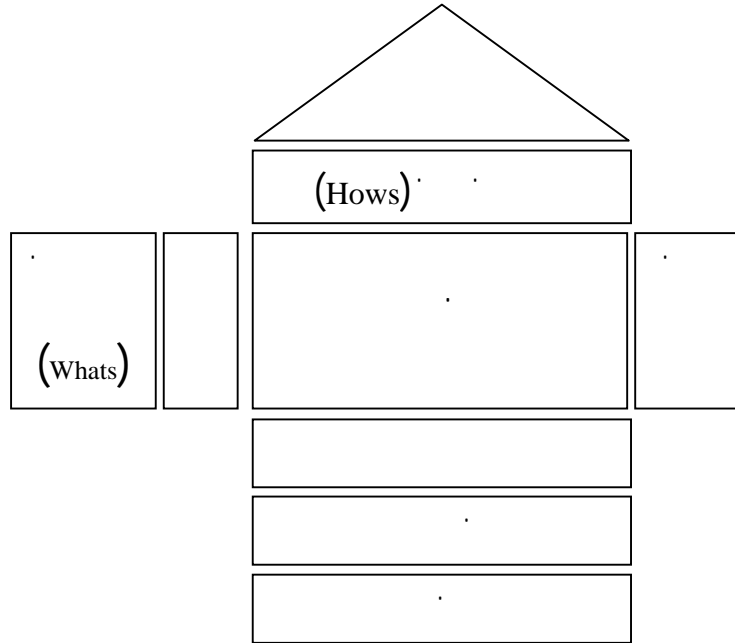
<sup>2</sup> Luo.X.G et al, op cit, p 126

• House Of Quality

<sup>3</sup> Na.T, Ada.C, **Goal Programming in Quality Function Deployment Using Genetic Algorithm**, International Conference on Management Science & Engineering (14th) August 20-22, Harbin, P.R.China, 2007, p 483

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(6-3):



Source: Yang.Q et al, **Application of House of Quality in evaluation of low rank coal pyrolysis polygeneration technologies**, Energy Conversion and Management, elsevier, 2005, p 232

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<sup>1</sup> Jaiswal.E.S, op cit, p 31

IV -1-3-2-

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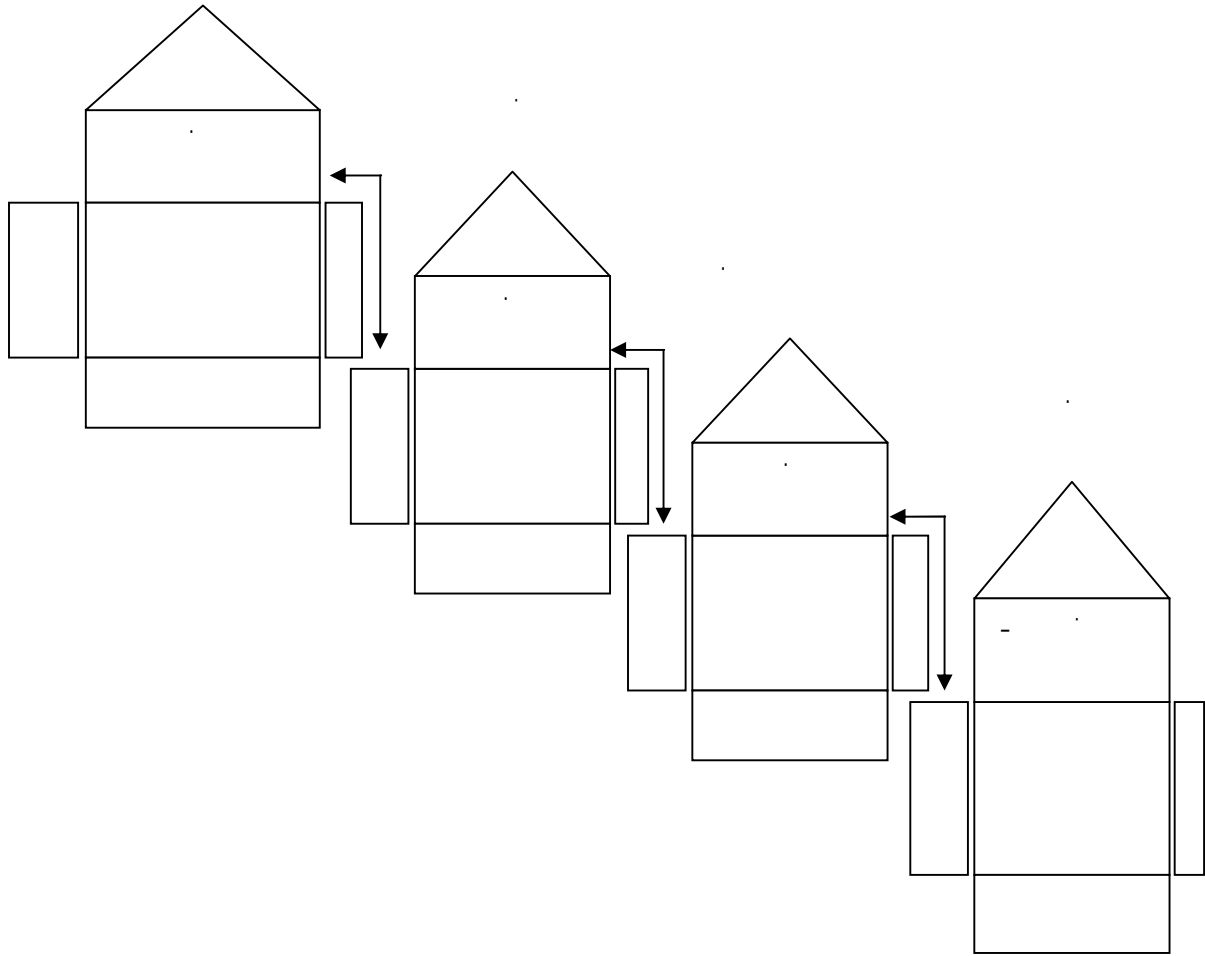
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<sup>1</sup> Bouchereau.V, Rowlands.H, **Methods and techniques to help quality function deployment (QFD)**, Benchmarking: An International Journal, Vol. 7 No. 1, 2000, pp. 8-19, MCB University Press, 1463-5771, pp 09-10

<sup>2</sup> Jaiswal.E.S, op cit, p 30

(7-3):



Source: Temponi.C et al, **House of quality: A fuzzy logic-based requirements analysis**, European Journal of Operational Research, elsevier, 1999, p 342

ε -2- IV

Haimes Chankong 1983

1.

<sup>1</sup> Caramia.M, Dell’Olmo.P, **Multi-objective Management in Freight Logistics: increasing capacity, service level and safety with optimization algorithms**, Springer-Verlag London Limited, 2008, p 18

(weighted metric) (weighted-sum)

1

2

Optimize [minimize/maximize]

$$F(X) = \{f_1(X), f_2(X), \dots, f_n(X)\}$$

Subject to

$$H(X) = 0$$

$$G(X) \geq 0$$

X F(X)

2 G(X) H(X)

Optimize [minimize/maximize]

$$F_i(X)$$

Subject to

$$F_k(X) \leq \epsilon_k \quad k = 1, \dots, n \text{ and } k \neq i$$

$$H(X) = 0$$

$$G(X) \geq 0$$

$$F_i(X)$$

<sup>1</sup> Bui.L.T, Alam.S, **Multi-Objective Optimization in Computational Intelligence: Theory and Practice**, Information Science Reference, Hershey. New York, 2008, p 05

<sup>2</sup> Donoso.Y, Fabregat.R, **Multi-objective optimization in computer networks using metaheuristics**, Auerbach Publications Taylor & Francis Group, Boca Raton New York, 2007, p 17

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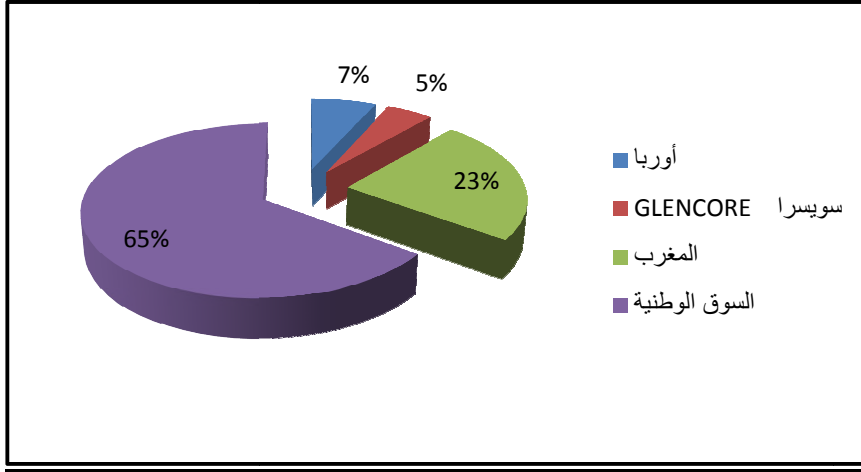
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	ALZINC	
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ALZINC	ALZINC	
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		2009
	GALVANIZADOS	
"MAGHREEB STEEL/ATLASCIT"		-2
	GLENCORE	
	ARSELOR MITTAL	-1
	BATICIM	-2
	IRRAGRIS	-3
	GALVATUBE	-4

2013 ALZINC : (1-4)



:ALZINC -2-I

ALZINC

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	ALZINC

14001 2004

ALZINC

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2002-02-24

:(1-4)

( )	
32	
129	
47	
188	
70	
651	
<b>1117</b>	

-II

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ALZINC

ALZINC

-1-1-II

ALZINC

ALZINC

:(2-4)

2013	2012	2011	2010	( )
2049	2504	3626	4287	
214	263	323	339	
459	210	276	204	
2722	2977	4225	4830	



**-2-1-II**

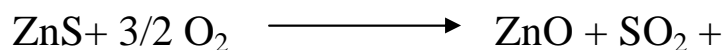
ALZINC (SHG)Zinc (Acide Sulfurique) (Zamac) (zinc spécifique)

ALZINC : (3-4)

2013	2012	2011	2010	( )
6984	8124	15611	21128	
5453	5700	7282	8727	
610	801	686	389	
13047	14625	23579	30244	
20724	27143	41419	49611	

**-2-II**

32% 60% 54% (la blende )  
 15% SiO<sub>2</sub> 3% 2% 1% 6%  
 0.15%  
 950°

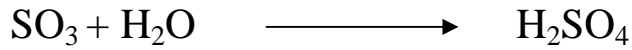
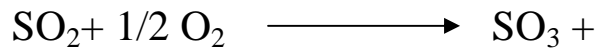


6%

(Four de catalyse)

(SO<sub>3</sub>) (V<sub>2</sub>O<sub>5</sub>)

SO<sub>3</sub> SO<sub>2</sub>



(Lixiviation)



(Purification)

i(... )

/ 150



( )

288

( )

24

(Spécial High Grade ou SHG)

%99.995

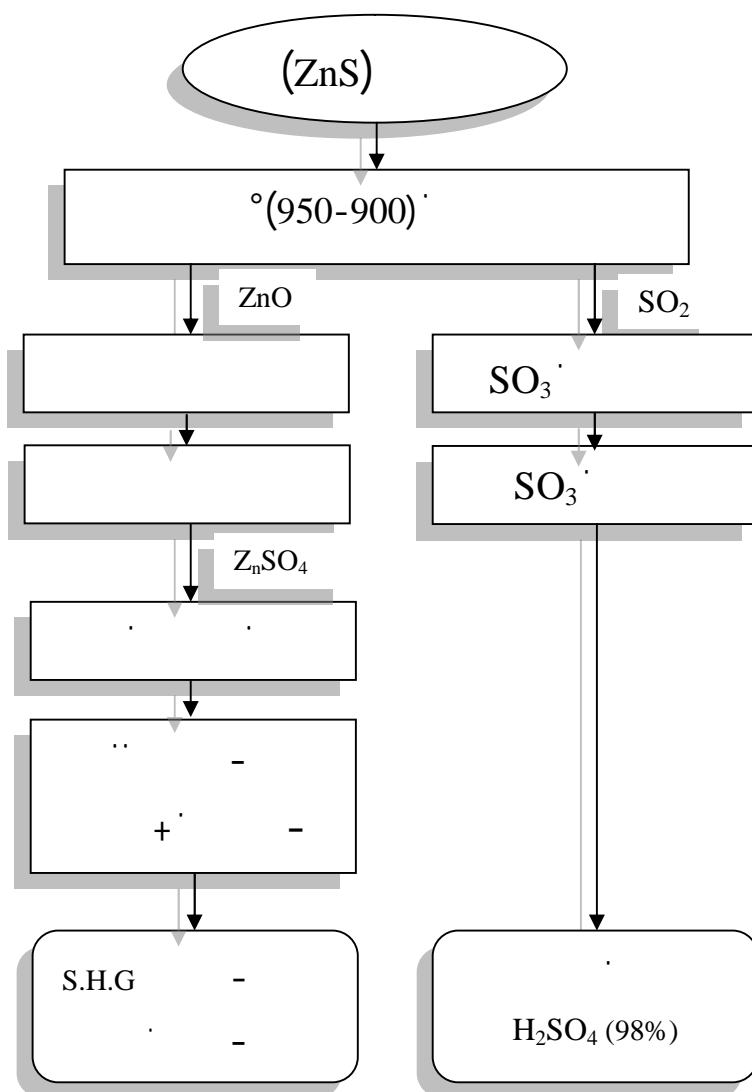
.LME

( )

°550- °450

.(SHG)

ALZINC : (2-4)



-3-II

-1-3-II

ALZINC

ALZINC

(Spécial High Grade ou SHG)

%99.995

:(4-4)

%		%			%			%		
% 96 min		3.9 à 4.3	Al	5	3.9 à 4.3	Al		99.995	Zn*	
		0.03 à 0.06	Mg		0.03 à 0.06	Pd		0.003 (max)	Cd	
		0.75 à 1.25	Cu			Zn		0.002 (max)	Fe	
			Zn					0.001 (max)	Cu	
								0.003 (max)	Pb	

<http://metanof.com/alzinc/produits.htm>

:Mg :Al :Pb :Cu :Fe :Cd :Zn\*

:(5-4)

( )			( )		
55.5		5	48		
13			24		
4			4		

<http://metanof.com/alzinc/produits.htm>

-2-3- II

ALZINC

2004 14001

%0.02 (SO<sub>2</sub>)

%0.25

/

2014

:(6-4)

	0.25	%	SO <sub>2</sub> -
	10	°	-
	80		-
	0.5	/	-
	3		Pb •

	8.5-6.5		Zn • pH •
	89	%	➤
	4500	/	-
	190000	3	-
	1250	3	•
	8850	$10^3 \times 3$	•
	15000		•
	1200		•
	180		-
	1000	3	-
	15	⊖	-

-III

-1-III

ALZINC

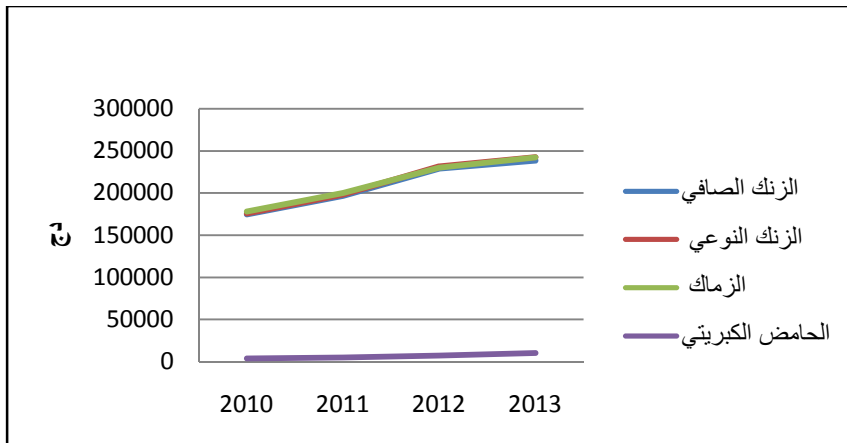
ALZINC

:(7-4)

/ :

2013	2012	2011	2010	
238527.11	229177.52	196681.96	174754.94	
242432.21	231279.25	198109.82	175827.43	
242247.80	230199.53	200114.31	177881.23	
9969.62	7091.52	4834.09	3574.46	

:(3-4)

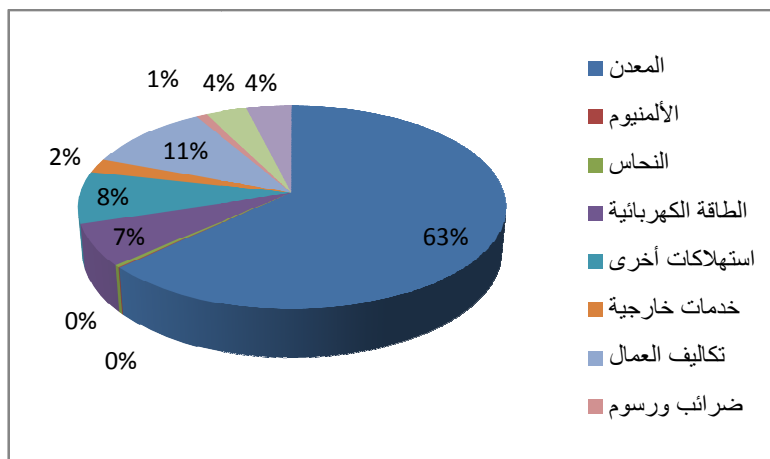


la blende ALZINC

2013 : (8-4)

la blende (%)	ALZINC	( / )			
63.14	462900.99	-	149228.27	156523.02	157149.7
10.81	79226.2	3732.38	27476.1	24516.63	23501.09
6.57	48201.27	235.64	15912.9	16018.26	16034.47
3.91	28652.7	1649.88	10056.74	8666.46	8279.62
3.60	26362.01	843.12	9504.07	8190.23	7824.59
2.29	16833.96	685.83	5625.32	5354.74	5168.07
0.95	6964.96	139.63	2629.9	2597.44	1597.99
0.10	674.26	-	32.27	641.99	-
0.35	2599.86	-	2599.86	-	-
8.28	60760.53	2683.14	19182.37	19923.44	18971.58
<b>100</b>	<b>733176.74</b>	<b>9969.62</b>	<b>242247.8</b>	<b>242432.21</b>	<b>238527.11</b>

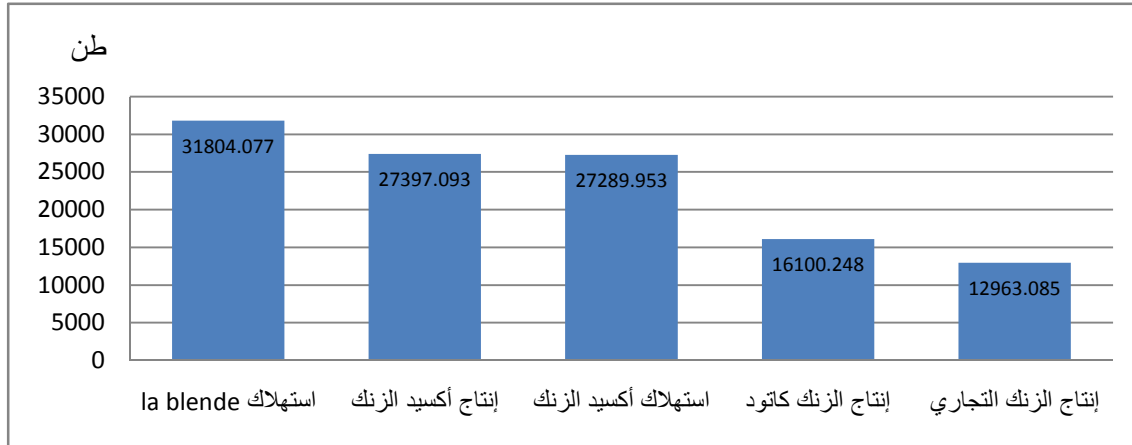
2013 : (4-4)





la blende

(4-5):



12963.085

31804.077

%53.56

%84.43

0

17034.27

4071.185

(4-9):

2013	2012	2011	2010	
1	1	1	1	
39	40	36	33	
119	116	98	100	
337	311	322	322	
496	468	457	456	

(10-4).

:(10-4)

2013	2012	2011	2010	( )
392	340	326	317	( )

-3-III

ALZINC : -1

LME : -2

:(11-4)

( ):

184299.44	
169680.95	
203984.37	
8843.95	

ALZINC : -3

:(12-4)

( ):

73719.776	
64840.475	
61195.311	
1768.79	

:(13-4)

( ):

110579.664	73719.776	184299.44	
104840.475	64840.475	169680.95	
142789.059	61195.311	203984.37	
7075.16	1768.79	8843.95	

:( ) -1-3-III

Korea · Sudamin MHD GmbH · Umicore · Pasminco Metals

1

Asturiana de Zinc SA

Zinc Co Ltd

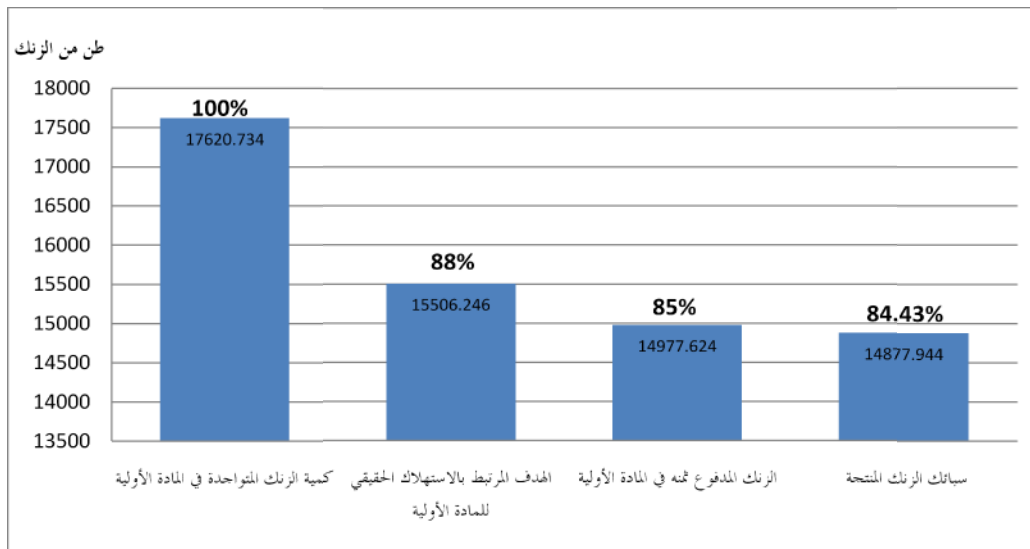
ALZINC

:( )

%63

2013

:(6-4)



99.68

4257

1

<sup>1</sup> <http://www.alu.com.hk>

	370	4627
		817.7
%11		➤
496	456	
i	392	317
i2013	13047	2010 30244
		➤
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2013		95
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		<b>-2-3-III</b>
	ALZINC	
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**-3-3-III**

**ε**

ALZINC

-1-3-3-III

ALZINC

-1

$$\text{Min } Z_1 = 110579.664 X_1 + 104840.475 X_2 + 142789.059 X_3 + 7075.16 X_4$$

:X<sub>1</sub>

:X<sub>2</sub>

:X<sub>3</sub>

:X<sub>4</sub>

-2

%99.995

S.H.G

0.99995

1

$$\text{Max } Z_2 = 0.99995 X_1$$

-3

1 :%89

2.08

1

0.54

1

1.99

1

1.76

0.54

1

: %89

%100

0.48

1

$$0.9564 \quad 2.08 \quad 0.99995 :$$

$$1.76 \quad 0.8442 \quad 1.99$$

$$\text{Max } Z_3 = 2.08 X_1 + 1.99X_2 + 1.76 X_3$$

$$36850 \quad -1$$

$$x_1 + x_2 + x_3 \leq 36850$$

$$1 \quad 4257 \quad 1 \quad -2$$

$$160000000 \quad 2.21$$

$$9407.97x_1 + 9407.97x_2 + 9407.97x_3 + 235.64x_4 \leq 353600000$$

$$0.095 \quad 95 \quad 1 \quad -3$$

$$2582$$

$$0.095x_1 + 0.095x_2 + 0.095x_3 \leq 2582$$

$$-4$$

$$0.9564x_2 \geq 5000$$

$$0.9442x_3 \geq 5000$$

$$0.96x_4 \geq 20000$$



$$\text{Min } Z_1 = 110579.664 X_1 + 104840.475 X_2 + 142789.059 X_3 + 7075.16 X_4$$

$$\text{Max } Z_2 = 0.99995 X_1$$

$$\text{Max } Z_3 = 2.08 X_1 + 1.99 X_2 + 1.76 X_3$$

$$X_1 + X_2 + X_3 \leq 36850$$

$$9407.97 X_1 + 9407.97 X_2 + 9407.97 X_3 + 235.64 X_4 \leq 353600000$$

$$0.095 X_1 + 0.095 X_2 + 0.095 X_3 \leq 2582$$

$$0.9564 X_2 \geq 5000$$

$$0.9442 X_3 \geq 5000$$

$$0.96 X_4 \geq 20000$$

$$X_1, X_2, X_3, X_4 \geq 0$$

$$0.99995 X_1 \geq 15000$$

$$2.08 X_1 + 1.99 X_2 + 1.76 X_3 \geq 32000$$

$$\text{Min } Z_1 = 110579.664 X_1 + 104840.475 X_2 + 142789.059 X_3 + 7075.16 X_4$$

St

$$0.99995 X_1 \geq 15000$$

$$2.08 X_1 + 1.99 X_2 + 1.76 X_3 \geq 32000$$

$$X_1 + X_2 + X_3 \leq 36850$$

$$9407.97 X_1 + 9407.97 X_2 + 9407.97 X_3 + 235.64 X_4 \leq 353600000$$

$$0.095 X_1 + 0.095 X_2 + 0.095 X_3 \leq 2582$$

$$0.9564 X_2 \geq 5000$$

$$0.9442 X_3 \geq 5000$$

$$0.96 X_4 \geq 20000$$

$$X_1, X_2, X_3, X_4 \geq 0$$

Lindo

:(14-4)

( )	( )			
3.110.414.000	20833	5295	5227	15000

Lindo

ALZINC (14-4)

5227 15000

20833 5295

3.110.414.000  $\hat{O}$

:(15-4)

15000	6984	( )
5227	5453	( )
5295	610	( )
20833	20724	( )
3.110.414.000	3.342.237.740	( )

(15-4)



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

## خاتمة عامة

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يتمثل الهدف من هذه الخاتمة في تلخيص النتائج التي تم التوصل إليها من خلال البحث، وتوضيح أهميتها، وكذلك الإشارة إلى المجالات التي تحتاج إلى مزيد من الدراسات والتحقيقات. كما سيتم ذكر التوصيات التي يمكن اتخاذها بناءً على النتائج التي تم التوصل إليها، وذلك بهدف تحسين الممارسات الحالية واتخاذ القرارات المناسبة بناءً على الأدلة العلمية.

في الختام، فإن هذه الخاتمة تهدف إلى تقديم نظرة شاملة على النتائج التي تم التوصل إليها من خلال البحث، وتوضيح أهميتها، وكذلك الإشارة إلى المجالات التي تحتاج إلى مزيد من الدراسات والتحقيقات. كما سيتم ذكر التوصيات التي يمكن اتخاذها بناءً على النتائج التي تم التوصل إليها، وذلك بهدف تحسين الممارسات الحالية واتخاذ القرارات المناسبة بناءً على الأدلة العلمية.

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## Résumé

La gestion stratégique des coûts est devenue une nécessité dans un environnement caractérisé par la forte concurrence internationale, l'amélioration des technologies et des systèmes d'information. Le coût cible est considéré parmi les approches les plus importants pour la gestion stratégique des coûts. Il prend en considération les exigences des clients, il améliore la qualité et la performance du produit tout en maîtrisant les coûts. Dans cette étude, nous avons utilisé la méthode du  $\varepsilon$ -contrainte comme un outil quantitatif pour aider à atteindre le coût cible au sein de la société algérienne de zinc (ALZINC). Les résultats de l'étude de cas ont montré l'importance de la méthode du coût cible et la méthode du  $\varepsilon$ -contrainte dans la réduction des coûts et l'augmentation de la production, en tenant compte de la qualité et de la performance.

**Mots clés:** coût, gestion des coûts, environnement de fabrication moderne, coût cible, méthode du  $\varepsilon$ -contrainte.

## Abstract

The era of severe international competition, improved technologies and information systems have directed companies to use strategic cost management, particularly target costing, it is designed to develop products with specified functionality and quality to generate the desired level of profitability. Target costing uses a variety of techniques and methodologies to manage product design and cost such as reverse engineering, value engineering and quality function deployment. In this study, we have used the  $\varepsilon$ -constraint method as a quantitative tool to help achieve the target cost in Algerian zinc company (ALZINC). The results of case study showed the importance of target costing and  $\varepsilon$ -constraint method in reducing of costs and increase production, taking into account quality and performance.

**Keywords :** cost, cost management, modern manufacturing environment, target costing,  $\varepsilon$ -constraint method.