


Devising a cost management approach for product development

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Abstract: This paper discusses cost management in the context of product development. Its main goal is to present a model for measuring and controlling product development costs. The work is based on the principles of models for product development processes, costing principles (total, partial and variable), costing methods (standard-cost, cost centers, activity-based costing, production effort unit, feature costing) and costing tools (target costing and project cost management). The proposed model was developed based on the management of target costs and on the calculation of development costs. The latter refers both to project costing and costing of product introduction into the company's production structure. The feature costing concept is also used, together with the standard-cost method, activity-based costing and the production effort unit approach.

Keywords: costing method for projects, product development costs, target costing, activity-based costing,

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