

# Target Costing China

## 담당 업무

### End-to-End Product Cost Management

-Responsible for target product and production cost calculations across all lifecycle phases - from initial concept to end of production.

-Conduct top-down, bottom-up, and greenfield target cost analyses, considering CO<sub>2</sub> targets and sustainability aspects.

-Define, track, and control cost targets at project, component, and plant level.

### Target Costing & Cost Transparency

-Introduce, enhance, and ensure consistent application of the Target Costing process across the business areas in alignment with corporate standards.

-Guarantee transparency of target and actual costs (e.g., priced BOM) and support Purchasing, Engineering, and Controlling in achieving cost targets.

### Cost & Value Analysis / Benchmarking

-Execute cost structure and value stream analyses, supplier cost audits, and market price validations.

-Plan and moderate cross-functional workshops focused on cost optimization and value improvement (e.g., Design-to-Cost, Design-to-Value, Re-Design-to-Cost).

-Support make-or-buy decisions and sourcing strategies through detailed cost evaluations and recommendations to management.

### Method and Process Development

-Continuously improve and standardize Target Costing, Value Management, and cost optimization tools, templates, and methodologies.

-Develop and maintain a database for best practices, benchmarks, and lessons learned to ensure reuse and efficiency across projects.

### Cross-Functional Collaboration & Advisory Role

-Act as key interface for all cost-related topics between Target Costing, Purchasing, Engineering, Manufacturing, and Controlling.

-Serve as cost expert and sparring partner for management and



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project teams during decision-making, investment approvals, and supplier negotiations.

-Support Sales in customer discussions and price plausibility checks.

### **Operational Cost Control & Reporting**

-Provide regular cost reports and deviation analyses at project and plant level, including KPI tracking and improvement measure follow-up.

-Derive management recommendations from deviation and performance analyses and ensure structured handover after implementation maturity.

-Prepare decision-ready documentation for sourcing and investment approvals.

### **Training & Capability Building**

-Conduct training sessions and workshops to strengthen internal cost analysis and optimization competencies.

-Promote a cost- and value-oriented mindset throughout the organization.

## **지원자 프로필**

- Professional work experience in Costing or Costing related functions min. 6 years
- Deep understanding of product cost structures, manufacturing technologies, and value chains
- Proven expertise in Target Costing, Design-to-Cost, Design-to-Value, Benchmarking, and Cost Auditing
- Strong skills in cost calculation methodologies, cost modeling, and market analysis
- Excellent cross-functional collaboration and stakeholder management abilities between Engineering, Purchasing, and Finance
- Highly analytical with strong communication, moderation, and presentation skills
- Experience in method development, process optimization, and change management in cost and value management contexts

## **처우 조건**

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