

## Target Costing Expert of Material

### 담당 업무

Target Costing Expert of Material ensures the structured introduction and management of all Target Costing processes within the Business Areas and on central level, driving continuous method improvement and aligning all cost and CO<sub>2</sub> targets across purchased parts, tools, and equipment. Beyond supplier cost audits and negotiation support, the role strengthens the maturity of Global Cost Model (calculation base data) by providing systematic feedback from sourcing activities and deriving relevant KPIs.

Serving as the main point of contact for material-related target values and cross-functional cost engineering collaboration, the Target Costing Expert also delivers advanced cost analysis, conducts training sessions, and strategically supports cost optimization and value engineering initiatives to safeguard competitiveness and procurement efficiency.

- Introduction of the Target Costing process in all forms within the Business Area and on central level, definition and implementation of process extensions/details based on Business Area specifics aligned with the generic process
- Continuous improvement of applied Target Costing methods as well as development and implementation of cost management/optimization methods/tools/processes, such as cost benchmarking, supplier competition workshops, value stream analyses, sourcing bundling, etc. in close collaboration with stakeholders
- Driving cost and CO<sub>2</sub> target specifications for purchased parts, tools, and equipment throughout the entire product/component lifecycle - from initial concept through procurement to end of production, including change evaluations
- Ensuring that target costs are aligned between Purchasing and Target Costing (priced BOM). Ensuring transparent target setting through Target Costing. Supporting Purchasing in achieving targets (e.g. conducting cost audits)
- Cost auditing of suppliers to identify further cost potentials in collaboration with Purchasing and negotiation support based on target evaluations and insights at the supplier site
- Main contact for all purchased part-related target values (part prices, tool cost, equipment cost - both within Target Costing and with other functions) / collaboration with all relevant internal stakeholders
- Ensuring the maturity of the Global Cost Model (calculation base data) through regular feedback on deviations and new findings from sourcings and operational activities / regular updating and publishing of Global Cost Model (calculation base data) must be supported / KPI derivation based on deviation analyses of conducted sourcings
- Provide of calculation details for customer communication, as well as support in cost plausibility meetings with Customer Cost Engineer if required
- Supporting Design-to-Cost, Re-Design-to-Cost and Design-to-Value initiatives by providing idea evaluations and contributing own



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optimization ideas / participation in workshops and support in preparation (providing cost information).

- Continuous improvement of technology and cost evaluation templates for purchased parts, tools and equipment, including development and introduction of standardized templates in collaboration with stakeholders
- Preparation and presentation of complex cost analyses and cost improvement topics as well as planning and conducting training to build internal cost analysis/calculation competence

## 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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## 기업 소개

Since its spin-off in September 2025 AUMOVIO continues the business of the former Continental group sector Automotive as an independent company. The technology and electronics company offers a wide-ranging portfolio that makes mobility safe, exciting, connected, and autonomous. This includes sensor solutions, displays, braking and comfort systems as well as comprehensive expertise in software, architecture platforms, and assistance systems for software-defined vehicles. In the fiscal year 2024 the business areas, which now belong to AUMOVIO, generated sales of 19.6 billion Euro. The company is headquartered in Frankfurt, Germany and has about 87.000 employees in more than 100 locations worldwide.