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Abstract

The Entrance target cost to support the competitiveness of for ready mix concrete plants in the Gaza Strip

The study aims to identify the extent of the application of the entrance to target cost to support the competitiveness of the factories Ready Mix Concrete in the Gaza Strip , and the obstacles that prevent its application. To achieve the objectives of the study and testing of hypotheses, study adopted the descriptive analytical approach, and designed a questionnaire to solicit the views of the sample number (34) respondents. It were analyzed using the statistical program(spss). The study found several results including: the factories of Ready Mix Concrete in the Gaza Strip apply the entrance to target cost , also used modern methods to reduce the cost, including not affect the quality, and that would lead to the development of products and support competitiveness, but there are obstacles limit the application

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including: political and economic conditions prevailing , and the lack of detailed information necessary for the application of the entrance to target cost , has recommended the study to work to remove obstacles that limit the application of the entrance of target costing in factories ready Mix Concrete in the Gaza Strip, whether internal or external.

Key words: target cost, competitiveness, factories Ready Mix Concrete.

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0.00	19.80	74.4	88.	3.72		5
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0.00	24.82	80.0	0.75	4.00		12
0.00	41.83	90.8	0.50	4.54		13
0.00	23.28	82.6	0.83	4.13		14
0.00	22.28	77.6	0.71	3.88		

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0.00	31.75	83.4	0.63	4.17		18
0.00	15.60	37.2	0.56	1.86		19
0.00	26.77	83.6	0.73	4.18		20
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0.00	22.98	80	0.82	4.00		25
0.00	25.06	82.8	0.77	4.14		26
0.00	14.33	66.4	1.08	3.32		27
0.00	12.13	55.2	0.68	2.76		28
0.00	21.43	85.4	0.94	4.27	()	29
0.00	27.12	75.2	0.52	3.76		

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