THE COUPLE'S COST-VALUE PERCEPTION IN THE ENTERPRISE MANAGEMENT

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Abstract

In this article, I will talk about the possibility to relate the costs and value created for the client. The customer is not a very precise mathematical model, value for the client will be considered a minimum variable. Accounting management tools being limited to the couple's cost-value research, it is necessary to other areas call for investigation related to these notions.

Keywords: *cost, value, target cost, ABC, ABM.*

1. Introduction

In recent decades, management accounting specialists have reported the following fact: cost control does not ensure sustainable economic success of the enterprise, more precisely, the higher production costs do not generate turnovers proportionate. Thus, the specialists in the domain have removed the operations without any added value, which increases costs, but the value remains the same[1].

The concern of the specialists in the domain was to develop the tools and integrative models that cost and value given together: "The challenge is to optimize the company's offer, adapting costs to the value that its product represent for the customer."[2]

Among the researchers who wrote in the domain, we mention Lorino 1995 with his paper "Conducting value processes" on Lebas and Mévellec 1999 with the paper "Managing simultaneously cost and value" or McNair et al. 2001with their paper "cost management and value creation: the missing link ".

We ask ourselves if we can manage our costs generated by the production activities of the enterprise and the customer value obtained. Modeling realities by management accounting tools is relatively difficult concept of customer value through its imprecise definition.

The scientific community has stated the following: costs are measurable, they are the result of both parties inside and outside the enterprise.

In most enterprises, formal systems are used for calculating costs and recurring products and customer service.

The study of customer value definition will lead us to say that it is not the price paid by the client in some cases.

The complexity of the concept of customer value, given by the cumbersome hierarchy of values, causes a problematic relationship between cost and value.

2. The value for the customer

In the year 1998, Ittner and Larcker spoke about the shareholder value that is different value for stakeholders: employees, customers, suppliers, communities.[3] Researchers in the domain have wondered whether the costs incurred by the customer and the value created by the company for the same customer can be put into a connection. They found that customer value is treated as either production costs or a service that determines the price his. A condition in which the management of the couple cost-value be the practical and conceptual interest is the following: the amount of cost to be decoupled.

An innovative direction is the consideration of the price as one of the attributes of the product could result in value.

The value is a "social construction" because customer value measurement is difficult because customers are numerous and have confused preferences.

About value, Smith spoke in 1776. He released two conceptions of value: use value and exchange value.

Value in use is the "value of property is assessed objectively and be of general (bread offers a number of calories), either subjective and therefore varies from one individual to another. Value in use is relative as necessary, the conversion value is relative to another good. "[4]

Exchange value is "the rate at which a product is marketed in another commodity. It is synonymous with the relative price"[5].

The classical economists stated that "use value is the sum of the costs necessary to produce good". In contrast, neoclassical economists believed that "use

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[1] Lorino 1989 p. 143-144; Baglin 1995, p. 63

[2] Bouquin 2004, p. 139

[3] Bourguignon 2005

[4] Echaudemaison 1989, p. 456

[5] Echaudemaison 1989, p. 456

value corresponds to the utility that a person has in an object"[6].

In the management cost-value for the customer, it is required to see which of the two values we mean: use value or exchange value. The neoclassical economists refer either to the value in use "good or service in question satisfy certain needs of the user"[7] or the exchange value expressed in monetary terms the price.

We wonder if the price of that good or only value indicates an attribute of him. Some researchers believe that customer value is the price it pays to acquire a good or service[8]: as Simon (2000), who wrote in his article on accounting and value that "price - found during a transaction on the market - is the value expression; or conversely, that the value of property is the basis for its price"[9], while Lorino finds that" price may be an indicator stood a sign of value, but not the value"[10] and McNair et al., 2001, said that " the market price is a proxy of the net present value that the customer will get from the product or service purchased."[11] Mévellec showed that " price is, however, crystallization of the value. "[12]

We conclude that the cost approximates the value, and the two concepts are not identical.If the price expresses the value of a product or service, the customer agrees to pay for product attributes.

Bromwich has defined attributes, showing that the attraction of a product to the consumer is due to a set of characteristics. "The products have a set of characteristics that offer customers. These attributes attract customers through various elements of quality, such as operational performance, reliability, warranty conditions, physical aspects as the finishing and service elements such as safety supply or after-sales service. "[13] Mévellec (2005) stated that the value source is in its attributes. He said: "The value is the result of a set of characteristics perceived by the client having a useful dimension."[14]

We must emphasize that, the quotations above, the price is not equal to the market price or the price on which the customer will pay in the end.

Although the management accounting systems easily keep track of prices paid by customers and the turnover generated, it is difficult to anticipate market price and the price on which a customer agrees to pay. We wonder if we can measure customer value as the price that he accepts to pay?

Another basic question is: If the client can be assimilated price to pay, then it is better not to use the term customer value, but limit price or turnover. Can the cost-value management replace the traditional costs - profit management? Can the term value for the customer explain the profit?

3. The price is an essential element of value

Other researchers considered the price a component of the value and the value is a synthesis of the various features of the property.

Aurier et al., in year 2004, had been continuing the previous definitions appeared in marketing literature, stressing that "the overall value of a product is the result of confrontation between benefits and sacrifices associated with consumption"[15]. The overall assessment of the utility of a product is the overall value of a product.

Barwa and Meehan, in year 1999, had been talking about perceived value ratio - price that determined the consumer behavior: " value perception by customer is given by assessing on which the client has for all benefits resulting from a product or a service compared to the total cost represented by its purchase price. "[16]

Lorino notes that "value appears in the relationship between features and price."[17] In 1997, he wrote: "The value is the judgment made by the company (which include market and potential customers), the usefulness of supply of services offered by the company in response to their needs. This decision is reflected in sale prices, quantities sold market share, revenue, image quality, reputation "[18]. His opinion refered to the idea that the customer appreciates the price first and then the value.

Porter, in year 1986, stated that "value is the amount that customers are willing to pay for a product or service offered."[19] He justified that "a higher value is produced by lower prices than competitors for equivalent benefits or providing unique benefits that only serve to compensate for a high price,"[20] showing that the value was a mix between price and customer benefits.

[6] Simon 2000; Roche 2002
[7] Bourguignon 2005
[8] Mévellec 2000a, p. 33
[9] Simon 2000 p. 1245
[10] Lorino, 1995b, p. 126
[11] McNair et al. 2001 p. 33
[12] Mévellec 2000a, p. 32
[13] Bromwich 1990 p. 30
[14] Mévellec 2000a, p. 57
[15] Aurier et al. 2004, p. 2
[16] Barwise şi Meehan 1999
[17] Lorino 1995b, p. 127
[18] Lorino, 1997, p. 67
[19] Porter 1986 p. 54
[20] Porter 1986 p. 13

Researchers who say that price is one of the explanatory factors of value are almost strategy and marketing. Their approach to the current value has the following characteristics:

Barwa and Meehan, in 1999, had been noting that there was no value other than the value perceived by the customer. Jalla, in 2002, claimed that it is an assessment of mental representations of dependent clients' expectations.

Competitors' tenders define value. We affirm the value of a product or service may diminish without any of its attributes to be changed just because a competitor has changed its offer: "Economic value to the consumer is the relative value of a product offers to consumers in a particular application. This indicates the maximum amount he is willing to pay, assuming he is fully informed of product and tenders competitors. "[21]

4. The value is a “social construction“

All researchers argue that price is an indicator of value or one of its components.

The value is determined by the market and depends on customer preferences. However, it is not found and built by the company. There is a piece of information that should be sought outside the enterprise and can not be calculated internally against costs.

Value is issued market information is not independent of a given enterprise. This unequivocally we can get on the market.

Wishbone and Desrumeaux, in 2001, doubted the existence of a market as such, that had an independent life, independent of the actors that compose it. They considered that the value was a given business required from outside. They also compared the value with a building in which actors: individuals, organizations involved intervene in a manner on the market, fix the market value and try to form the rules of the game, priorities. They stated that "value is a reality constructed by actors and organizations that are on the market."[22]

At Gadrey, in 1988, we find the idea that the value is a notion of interpretation. He said that the production of a service depends on the social environment, the players and their systems of values. "These are the economic reports, social and institutional rules that decide what the outcome is essential service, its primary production."[23]. The value that a customer attributes of a good or service will be linked to its socio-economic environment, to its "value system".

For Lorino, the value is actually an interpretation. He says "products have value if they have the ability to satisfy a need felt by a social group"[24]. We ask ourselves if some products provide more value than others, if they consume more resources than create value is "a matter of law, a matter of interpretation of the complex relative usefulness of different types of features for different social groups."[25]

Bréchet Desrumeaux, in 2001, had been observing, analyzing client concept that this actor is not monolithic and coherent, but multiple and changeable. To define a basket of attributes that the client is sensitive and establish a hierarchy of these attributes is very difficult. They emphasized: "From the demand side, to appreciate what is good for the customer is achieved through a stack of attributes, or a gamble and experimentation. "[26]

For Mévellec, in 2000, "value concept is unclear, both because of fluctuations in customer behavior and because of the difficulty of interpreting signals received from the environment. "[27] For the minimum level, a list of attributes and their relative weight is a complex task, which leads to unstable results.

If customers are many and do not form a homogeneous group, they are traditionally classified into segments and treat customers one by one. List of significant attributes for each of the segments is not the same and the importance of each customer segment attached to different attributes is not the same.

In an interview in the magazine Marketing Magazine in 1997, Dubois reported: "We have shown that evolution was a mass marketing to segment marketing, niche marketing, and individual marketing."[28]

If the scale of analysis refers to a single customer, the list of attributes and user preference scales may not be stable over time.

The situational marketing, customer preferences and behavior of a dependent situation "because he no longer builds the basis of the characteristics of goods or consumers but based on situations that they face."[29]

Dubois spoke about a person changing consumer as "chameleon as is neither green nor red nor yellow, but can be effective, however, today's consumer is neither sensitive nor permanent mark or the price or quality.”[30] We conclude that the list of attributes that determine the value is variable as the relative weight

[21] Teller, 1999, p. 235
[22] Wishbone și Desrumeaux 2001, p. 209
[23] Gadrey 1988, p. 133
[24] Lorino 1995b, p. 125
[25] Lorino 1995b, p. 126
[26] Bréchet și Desrumeaux 2001, p. 240
[27] Mévellec (2000b, p. 398
[28] Dubois 1997, p. 43
[29] Dubois 1996, p. 13
[30] Dubois 1996, p. 13

of attributes; they depend on the situations in which the customers are.

Organizations have not only customers and customer segments. They have other different customer groups, called quasi-customers. Their lists of attributes are different or have different values. For example, when undertaking Samsung Oţelinex Targoviste provides meals at school canteens municipal. Samsung's first customer is the recipient Oţelinex Targoviste school cafeteria table, then several categories of "quasi -guest" revolve around paying customer: the child, the parents who pay a part of the meal, the staff will dine, teachers who are working with children in the afternoon, school doctors. We wonder how we define the value of a product "table-room"? We have a mix of preferences for different categories of quasi-customers, some quasi customers are privileged over others? Who will define the list of attributes and their relative values?

Often, the term client is hiding behind various actors within the same organization. In the capital goods markets, a provider has several interlocutors: the company will acquire the equipment (which will focus on the cost of the piece goods), the purchasing department of the company will be more sensitive to its purchase price, the operator will use the machine and be more attentive to its functionality. We ask ourselves, who is the client and on which preferences and the company will build a list of attributes to determine the value of its bid.

Many studies of marketing show that the value created as it is perceived by the enterprise is in general different from the value created as it is perceived by the customer[31].

More events will interpolate between the value as it is produced by the enterprise (objective attributes of the product or service) and customer perceived value[32]: appropriate communication service that could increase unnecessarily expectations "super selling" service or past experiences that make the customer to change his expectations, value attributes and perceptions.

Value perception of customer fluctuates depending on the parameters that are not verified or verifiable by the company. Thus, it depends on other clients, influencing customer or degrade the image he had made about a luxury. It may depend on the subcontractors, suppliers less control.

So there is a gap between the value produced by the company and the value perceived by customers[33], the latter being the only way to change the customer's willingness to pay. Analyzing data collection modes and management decisions resulting from these two types of information, we find that are different[34]. Researchers propose models designed to manage customer value and cost without reference to the value created by the company or perceived by the customer, shows the relativity of the concept of value.

The concept of customer value was not dependent on a variety of clients and their situations. We will try to connect this value and the used costs in order to generate value and cost-value couples.

In 2001, McNair et al. showed that the challenge of connecting customer value, price and costs of various methods have been around tools of management accounting (ABC, target cost, ABM, TQM, Strategic Cost Management).These tests proved "incapable of evaluate specific relationships between internal cost structures and externally defined value. "[35] McNair et al. bring a few arguments to support their view. Gervais[36] identified and analyzed four tools for managing torque-cost value: management activities and processes, value analysis, target cost and cost characteristics. We will examine two of these tools, target cost and ABC / ABM to see to what extent they can contribute to explaining the cost-value relationship:

- cost target was chosen because it relates the features, customer value and cost management for future product. Value analysis techniques considered as one of the target service costs.
- ABC / ABM offered a broad vision of the organization, linking various operations and the end user connected costs and the value created for the customer. Gervais said: feature costs is a variant of ABC / ABM.

5. The target cost

De Ronge, in 2000, stated: "future product cost, called target cost is determined a priori and is the result required by the market selling price and profit level imposed by long-term strategy of the company."[37] The resulting target cost is decomposed using either organic method - the product is broken down into parts - or functional method - the product is decomposed into functions, similar to the notion of attributes "[38].

The definition of value for customer reserved for the target cost is explicitly the selling price. This method raises two fundamental issues that were mentioned by Lorino in 1994 and he resumed it in a book published in 2005 in the same terms:

1. "The description of a product as an additive combination of functions is always realistic and possible? A product has no systemic existence

[31] Carmon Ariely 2000
[32] Parasuraman et al. 1985
[33] Parasuraman et al., 1985
[34] Berry şi Parasuraman 1997; Malleret 1999
[35] McNair şi colab. 2001, p. 34
[36] Gervais, M. (2005) *Contrôle de gestion*. Economica, 8e édition, capitolul 11.
[37] De Ronge 2000
[38] Lorino 1994

whereby he would be nothing more than the mere sum of its parts, even if such parts are defined on a functional basis rather only on a technical basis and organic? "[39]

2. "The assumption that the cost structure must be identical to the structure of value is justified?"[40]

Meysonnier, in 2001, echoed these two aspects: "Two elements are essential in addressing the target cost. At first the idea that the overall value of a product for a client attributes can be properly decomposed into independent and cumulative. Then that must or for each component of the new product, the same level of importance in the cost amount that the value of a customer provides, if a component is 15% of customer perceived value, it must weigh 15% of the total cost.[41]

In the first scenario: the attributes are independent variables and they would combine in a manner forming additive value of a product.

Horvath's article, in year 1995, on the first hypothesis proposed an illustration of a target cost applications in French. The chosen example is linked to an alarm clock. A market survey was used to determine what features customers are looking for an alarm clock and what degree of importance (on a scale of 1-9) give them to these functions. These imports were then converted into percentages, but the conversion method is not explicit; the total percentage for all functions is 100, suggesting that the alarm clock customer value is equal to the sum of its functions.

First hypothesis contradicts intuition, by comparison with industrial processes and the development of marketing concepts, especially those applied to services.

1. No one can say that attributes are independent. For example, designing a clock will have value to the customer unless a basic function such as accuracy is accomplished correctly. There would therefore be independent of attributes, there would be no addition to the attribute values.

2. Comparison with concepts from industrial environments can illuminate and reinforce this point: the assembly industry (such as electronics), the reliability of a finished product depends on the reliability of components, but a multiplicative manner. Indeed, if 99 pieces are correct, but a centime is defective, the quality level will not be 99%, but 0% (the phone will not work); in the same way service management is sometimes enough detail defect (eg, a light above the sink in a hotel room can change the perception of quality that the customer will have a satisfactory service. In industry, we distinguish defects criticized by others: they have a decisive impact on the quality of the product made or perceived.

3. Naumann and Jackson, in 1999, made similar distinctions in marketing. For example, hygiene factors (those for which the supplier must meet a minimum quality required, otherwise resulting in dissatisfaction) and satisfaction factors generate positive perceptions. Parasuraman et al., in 1991, showed that most of distinguished clients a level of service "adequate", below which customers had a negative judgment of that service and a level of service "wanted" beyond which customers will be taken a positive decision.

Attributes have different roles: some can be eliminatory (as a note to an examination subject), some may be affected by a negative note, and others have impact on the total amount in all cases.[42] The value of a product can not be calculated as an arithmetic mean using the value attribute.

Lorino stated in 1994 that functional analysis attempted to provide an answer to the above-mentioned problem by distinguishing between "necessary functions" related to technical performance and use of an object and "reusable functions" or prestigious positions related of needs. The management accounting textbooks, Demestère and Touchstone, in 2004, stated that technical solutions, mentioned by Lorino, were not repeated and deepened.

Meyssonier in 2001, showed that the need to preserve "the identity of the whole product, even if it is sometimes at odds with logic decomposition and additivity of the attributes "[43] and Mévellec in 2005, denied that the overall amount would be equal to the sum of attributes: "However, it is difficult to claim that the overall amount is the sum of unit values of these characteristics."[44]

Due to the complexity hierarchy of attributes common analysis can treat dependent variables or preferably nonlinear variables. It can replace additive preferences with multiplicative preferences. Joint analysis can give an attribute value, but a marginal amount and the sum of these values will be the total marginal product.

In conclusion, the joint analysis by decomposing the overall value of a product in "sub-values" on attribute works well on two conditions:

- Firstly, the product can be effectively decomposed in attributes, which are not the cases with products that the client has retained as a "global experience", for example a play (Aurier et al 2004);
- Secondly, the customer is a consumer can collect frequently or ex-ante information to build his judgment. This condition can be difficult to meet, especially for services at which customer forms an opinion after he has experienced.

[39] Lorino 1994, p. 40
[40] Lorino 1994, p. 41
[41] Meysonnier 2001, p. 124
[42] Loosa 1997
[43] Meysonnier 2001, p. 125
[44] Mévellec 2005, p. 57

So one can establish a relationship between an attribute and a value.

In the second hypothesis, the optimal cost management and value can be obtained respecting proportionality between cost and value.

Horvarth, in 1995, wrote in his article on the second hypothesis: "The goal is that each target cost component generates an amount corresponding to the value that the consumer costs confer"[45]. He strengthens the above proposal on page 78, showing that there is a "zone of optimal value" the proportionality between cost and value is well defined.

Meyssonnier in 2001, said: "The application of such a principle can lead to a waste of product level attribute only to meet an adequacy between cost and value when a lower cost as possible."[46] It may be that a function of very high value to occur at a very low cost or indispensable function with a limited amount to cost a lot to produce.

In conclusion, the contribution approach the target cost to management of couple cost-value is:

- In general, it allows to verify the adequacy between the estimated cost of the product and the future market price; it can be seen that the concept of value is the same price;
- In particular, it can help to set objectives for components or characteristics of the product cost. It should be based on two premises to determine these objectives in relation to attributes value. If the second hypothesis is accepted, we must return to traditional methods of target-setting costs which are not related to customer value: comparison with previous products, internal goals.

The second hypothesis explains the development of tools that manage the couple costs-value, showing their great and attractive character, which makes these instruments be current.

6. Conclusions

In this article, we presented the joint management of costs and customer value is described with various difficulties. The definition of customer does not meet a unanimous opinion. Opinions differ when it comes to a synthesis between price and product functionality. Value builds in view of future profits that the client will get the use of a product, the price can be considered as an indicator of value. The appreciation of the benefits that a customer will get a product is not stable and steady because the client can change options and is not a homogeneous reality. The overall value of a product must be decomposed into its attributes or value, not in all cases, the amount of attribute values is equal to the total value of the product. Building a business model which will link costs and the value must consider two issues: a) large enterprises, given the complexity of work processes, we can not always isolate strictly necessary activities to achievement an attribute; b) costs precedes the value in time. Decisions are based on a comparison of the costs and the value of such aggregates that are not achieved at the same time.

Value is a term with positive connotations: any company is carrying values, but rarely has negative values. The value for the client in the company is focused on its customer service. The general interest is to create value for its customers before generating turnovers.

Practitioners in business enterprises do not agree with the concern of researchers for academic rigor in defining customer value or cost method to verify the validity of the assumptions target. Managers seek effective solutions, operational, the aesthetic and the rigor judgment are not essential. Managers take into account the nature of the processes within the enterprise. Management information systems support business decision. Managers will not use the information arising from the management system, they will select from several information of all kinds, will be completed with other information, will update and discuss with their collaborators.

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[45] Horvarth 1995, p. 76-77
[46] Meyssonnier 2001, p. 125

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