

Management Actions and Support Critical for Employees Motivation and Commitment: An Empirical Study

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Abstract

Target and kaizen costing can give best results and achieve their goals with the participation of all departments and the departments' helps in different ways. The paper presents a study on two types of actions taken by managers for commitment of employees, first actions for generations of new ideas and other actions for motivation of employees. The paper presents various actions of managers related with creation of good working environment and for motivation of workers for better ideas from the employees. The paper discusses that without help of different departments' employees both modern costing techniques cannot be implemented in companies and for the involvement of employees support and efforts of managers are important. The paper found that managers in sample companies play very important role in the implementation of both techniques.

Introduction

For target and kaizen costing proper application, each employee must adjust and work for cost reduction optimistically therefore; companies need to motivate employees by different incentives. For the application of target and kaizen costing a company has to motivate the multidisciplinary teams. These cross functional teams develop new ideas for the product but these teams require a supportive environment. Supportive environment encourages good channels of communication and free flow of information across the entire company. Target and kaizen costing can achieve their goal with the participation of all departments and these departments' helps in different ways. The Japanese total cost management concept includes two components namely target costing and kaizen costing. The coordination of target costing and kaizen costing is done to ensure a proper implementation of the total cost management to attain goals of the company (Monden & Lee, 1993). Cost reduction is sometimes used similar terms as cost management of new products (Makido, 1989). Target costing is a strategic management accounting practice which involves shaping the price by first the market is willing to pay and then produces a product or service to meet that price and kaizen costing involves the continuous improvements of products (McLaney & Atrill, 2002). Target costing is closely related with kaizen costing approach but target costing is used in the development phase and kaizen costing after product launch (Monden, 1992).

The cross-functional team structure is the critic component for the implementation of target and kaizen costing. Target and kaizen costing successful implementation depend on the employees of different departments of the company. According to Ansari & Bell (1997) implementation of target costing requires responsive spirit of employees for efficient operations and improvement in the firm. This is possible only when top management is involved in this process and they can build and encourage employees to find out the areas of their weaknesses requiring improvement. Ewert & Ernst (1999) said that first characteristic of target costing is to produce a product at allowable cost according to market situations and for this design engineers have to focus and employees should be motivated. Target costing needs cross functional team involvement and it is one main factor of target costing successful implementation. In Japanese companies employees prefer groups working than individual working because they feel added advantage in groups and they are more comfortable in groups than separation. Decisions after group debate are considered more effective and vital. Trust between all members of company is essential for target costing successful implementation. Swenson et al. (2003) revealed six principles for target costing (1) Price-led costing, (2) Focus on customers, (3) Focus on design, (4) Cross-functional involvement, (5) Value-chain involvement and (6) A life-cycle orientation. The loyalty and trust connect employees with the organization and they work with their own interest at all times to make the firm successful. Trust between the organization and workers are necessary, still a strong commitment to work of members is vital. Previous studies show that in Japanese companies employees work with commitment and willingness for long time. Japanese companies always increase their employees' knowledge through training and job rotation (Feil et al., 2004). Ellram (2006) stated that target costing process focuses on the voice of the customer, earlier supplier involvement, concurrent engineering and cross-functional teams. By focusing comprehensive education authorities and employees working in the company can understand well implementation of target costing. Target costing successful implementation fails when management and shop floor employees do not know and cannot understand the working philosophy of costing techniques and strategies of their organization (Ansari & Bell, 1997). Cross-functional project teams are the framework of corporate structure in company. Each individual belongs to a team and every work team lead by a team leader. This develops a spirit of mutual ownership and collective responsibility among employees.

All staff members are fully informed about their work and company's mission, culture, plans and practices throughout their employment. This is a right attitude for complete understanding and acceptance of work conditions under kaizen costing. Kaizen costing requires empowering employees through multi skilled training, decision-making responsibility, feedback, job rotation, encouragement, access to data sources and reward to persuade their own and company's dealings. Active support of upper level management, empowered cross functional teams and internal reward structure are important elements for the success of target and kaizen costing. Cross functional cooperation is also important for strategy formulation process. Team members often negotiate to set the level of target costs but there negotiation is not seen as bargaining. There negotiation is the rationality of the team members and it motivates employees in positive way with their commitment to achieve assigned targets. Cross functional team is answerable for the entire life cost management of product. The target and kaizen costing methods decide cost objectives and goals for teams and it is the base of their performance measurement. By a cooperative, no-blame, supportive and constructive work environment in company problems can be limited and rapidly resolved. Employees feel free to disclose errors, weaknesses and ask for help and this helps in continuous improvement. Thus, there is a need to study the active support of managers for the engagement and commitment of employees.

Review of Literature

Cross functional team refers as the interaction of the different departments. Cross-functional product and process teams include the members from different departments such as design, manufacturing, purchasing, engineering, sales, research & development, cost accounting and marketing departments in the design and development process stages of the product. The cross-functional teams are responsible from the initial concept of product to the end or final product (Ansari & Bell, 1997). Kato et al. (1995) supported cross functional teams and they use the term “people involvement”. An integrated and skilled product development team having members from different departments can satisfy the requirements of market (Butscher & Laker, 2000). Feil et al. (2004) stated that top management leadership, team-orientation, commitment to work, mutual trust and information network are the pillar of target costing implementation. Webb (1991) explained that first concentration on human issues because after a long groundwork job and job rotations bring a vast wealth of experience and working knowledge related with problems and due to the vast experiences employees become multi-specialist and can understand a wide variety of issues which is important to the running of organization because they also deal with problems. The author suggested that managers should broaden their specialty to handle the unstable nature of business. Rivera & Cox (2008) suggested job satisfaction is the important attribute of employment relationship. It affects productivity, efficiency, absenteeism of workers and largely associated with work environment. Doolen et al. (2008) described an overall kaizen event assessment methodology to measure and evaluate the impact of kaizen events on both human resource outcomes and business performance. Shimizu (2004) suggested a good human relationship among workers and company managers. Brunet & New (2003) concluded that involvement of employees is required for implementation of kaizen and for employees’ continuous participation different reward and incentives were used by companies and also kaizen evolves commonly within each organization.

Kato et al. (1995) presented some common importance of cross functional teams for target costing. Cross functional team members are from different departments and all worked together for smooth functioning of target costing. Ghalayini et al. (1997) stated that tuning of a system on shop floor level can be reduced the costs because kaizen is based on the knowledge of shop floor workers about the small parts of the work or system. They stated that through this system progress is likely to be large which is beyond the control of management because shop floor persons play a supporting role in this system but there can be also fear of irregular process. Malloch (1997) stated that many employees took kaizen as a stress while some other employees considered kaizen as a positive way of working because they said that training on kaizen made their job interested and easier. The author found two dimensions of shop floor workers regarding kaizen.

Soltero & Waldrip (2002) opined that for effective application of kaizen involvement of everyone and hearing everyone’s idea in the organization are important. Cheser & Tanner (1993) indicated the use of kaizen costing within a given framework and with the involvement of groups. The achievement of financial goals in any company depends on raising relationship. Japanese companies gives a great weight to harmony and Japanese companies carry a non-adversarial communication and the escaping from interpersonal conflicts. Monden & Hamada (2000) stated that kaizen costing always focuses on excellence by continuous small improvements in process and product with the involvement of all working levels in the company. Modarress et al. (2005) recommended the use of value-added analysis on the shop floor level to facilitate work cells in reaching their kaizen targets.

Budugan & Georgescu (2009) said that target costing is the first step and after these employees of the firm are tried to attain the cost targets by eliminating certain activities and by the reduction of the costs through kaizen costing. Kaplan & Cooper (1998) mentioned that kaizen philosophy favours to delegate more authority and responsibility to the specific teams in order to provide them freedom in improving their parts in the process. In this system every activity is supported by a work team that shares the result. Nicoleta & Marascu (2009) suggested that for the success of kaizen an employee suggestion system is important and its use depends on management commitment to support employees.

Objective of the study

The objective of the study is to evaluate the role of management to stimulate and support the efforts of employees working at different levels to improve processes in the sample companies. To know what actions and steps are taken by managers in sample companies for the commitment of their employees.

H₀ - There is no role of management to stimulate and support the effort of employees working at different levels to improve processes in the sample companies.

Methodology

In the present study data collected from sample companies from automobile industry is analysed to accomplish the objective of the study.

Research Population

The research objective of the study is concern with the use of kaizen and target costing techniques in Indian automobile companies. The target population of this study identified in this concern is Indian automobile companies. This study concentrates only on this sector in order to avoid confusion arising from variations between different sectors. Automobile sector is suitable for this study because according to literature this sector have a higher proportion of firms who are most likely to use kaizen and target costing techniques.

Sample Selection

The study has been conducted on automobile manufacturers in India. The modern costing techniques were originated in Japanese automobile companies which provide an ideal base for the present study on target and kaizen costing in Indian automobile companies. Cost management is a vital area in automobile manufacturing companies and these companies focus on the implementation of new costing techniques. One reason for choosing sample automobile companies is that they are the large-sized firms, having good image in their field and have larger resources available for investment in new techniques such as kaizen and target costing. The three rational criteria for sample selection were: Research objective, existing literature and data availability and accessibility

The sample of study should be representative of the population. In this view, purposive as well as convenience sampling have been applied to select the sample of the study, because it is believed that selected sample companies providing the typical information for the accomplishment of the study. Therefore, three large companies were selected which were considered relevant to the purpose of the study.

Sample of the Study

A sample of three automobile companies was taken for the study. For the study following companies have been taken as sample companies-

1. Maruti Suzuki India Limited
2. Hero Motocorp Limited
3. Honda Motorcycle and Scooter India Private Limited

Sample Size

The sample size from each of the sample company in this study after response of respondents has been used as under:

	Maruti	Hero Motocorp	Honda
I] Non Managers	87	75	48
II] Managers	39	34	20

In the above stated way total sample size of 303 has been used (and data is collected) for the attainment of the objective of the study.

Data collection

For the completion of the study both primary as well as secondary data have been used. Data from primary sources have been attained for this study through various means such as direct visits in companies, structured questionnaires which were distributed among respondents, also e-mail of questionnaires, discussions with the officials of sample companies, feedback from managers at different level, people at operational level, through telephone calls, face to face conversations and interaction with employees of companies. Data from secondary sources have been obtained from financial statements of companies, annual reports of companies, research and development statistics of the sample companies, other documents underlying cost management, websites of companies (Maruti Suzuki, Hero Motocorp and Honda Motorcycle & Scooter), textbooks, web pages (internet search), trade and scholarly Journals (literature or previous studies) related to cost management and control in manufacturing companies.

Research Instrument

In this research, the most applicable method of primary data collection is deemed to be questionnaires. Two questionnaires had been developed containing various questions in this study, one for managers and other for non-managers. The survey instrument sought objective information about the role of managers to motivate employees. Different questions of questionnaires address different aspects of the study. The questionnaires have mainly questions regarding support and actions of managers in new ideas recognition and some other steps for the commitment of their employees taken by managers.

Statistical techniques

Analysed data is presented in form of frequency tables and in percentages. The descriptive analysis of the data is used to provide a summary of responses of the respondents, which are: frequency distributions and percentage. Descriptive statistics have been used to draw percentages of frequencies. Chi-square test has been used mainly for data analyses. It is used to find out any significant difference between observed and expected responses.

Data Analyses

There are some main steps or strategies which are used by managers to encourage members of their company to work well and help in the application of kaizen and target costing techniques. The analyses regarding this objective have been done on the basis of questions in the questionnaires related with the objective and it is depicted as under:

Table 1: Equality in Ideas Acceptance
 Crosstab

			Name of Company			Total
			MARUTI	HERO	HMSI	
Equality in ideas acceptance	Disagree	Count	5	0	1	6
		Expected Count	2.5	2.2	1.3	6.0
	Neutral	Count	17	5	11	33
		Expected Count	13.7	11.9	7.4	33.0
	Agree	Count	45	84	26	155
		Expected Count	64.5	55.8	34.8	155.0
	Strongly Agree	Count	59	20	30	109
		Expected Count	45.3	39.2	24.5	109.0
Total		Count	126	109	68	303
		Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	48.452(a)	6	.000
Likelihood Ratio	51.486	6	.000
Linear-by-Linear Association	.082	1	.775
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is 1.35.

The above table 1 has revealed regarding the equality in ideas acceptance, an empirical study has been carried out in this context. The expected and count figures indicate a considerable difference in equality in ideas acceptance. In this context, the researcher observes that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 42.452. Meaning

thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. It is quite noticeable that in all sample companies managers are not bias and they focus on equality in ideas acceptance of their members. It is clear from the observation, that employees have marked (264) in total on ‘strongly agree and agree’. It indicates a clear-cut attitude of managers about equality in ideas acceptance of employees in all companies.

**Table 2: Careful Listing of the Ideas
 Crosstab**

			Name of Company			Total
			MARUTI	HERO	HMSI	
Careful listing the ideas	Disagree	Count	1	0	0	1
		Expected Count	.4	.4	.2	1.0
	Neutral	Count	22	4	5	31
		Expected Count	12.9	11.2	7.0	31.0
	Agree	Count	59	90	29	178
		Expected Count	74.0	64.0	39.9	178.0
	Strongly Agree	Count	44	15	34	93
		Expected Count	38.7	33.5	20.9	93.0
Total		Count	126	109	68	303
		Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	48.729(a)	6	.000
Likelihood Ratio	50.178	6	.000
Linear-by-Linear Association	5.967	1	.015
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is .22.

The above table 2 has revealed about the careful listing the ideas by managers and seniors, an empirical study has been carried out in this context. The expected and count figures indicate a considerable difference in careful listing the ideas. In this context, it is noted that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 48.729. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. It is quite obvious that the managers and seniors in all sample companies carefully about listing the ideas of employees. It is clear from the observation, that employees have marked (271) in total on ‘strongly agree and agree’. It indicates a clear-cut attitude of managers about careful listing the ideas of employees in all sample companies.

Table 3: Helps in Improving Ideas
Crosstab

			Name of Company			Total
			MARUTI	HERO	HMSI	
Help in improving ideas	Disagree	Count	3	0	0	3
		Expected Count	1.2	1.1	.7	3.0
	Neutral	Count	17	7	6	30
		Expected Count	12.5	10.8	6.7	30.0
	Agree	Count	50	91	16	157
		Expected Count	65.3	56.5	35.2	157.0
	Strongly Agree	Count	56	11	46	113
		Expected Count	47.0	40.7	25.4	113.0
Total		Count	126	109	68	303
		Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	82.601(a)	6	.000
Likelihood Ratio	88.892	6	.000
Linear-by-Linear Association	5.762	1	.016
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is .67.

In order to analysis towards the help in improving ideas, an empirical study has been carried out in this context. The above table 3 shows that expected and count figures indicate a considerable difference in help in improving ideas. The researcher observes that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 82.601. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. Hence, it is fairly understandable that the managers in all sample companies help in improving ideas of employees. It is clear from the observation, that respondents have marked (270) in total on ‘strongly agree and agree’. It indicates a clear-cut attitude of managers about help in improving ideas of employees in all sample companies.

Table 4: Helps in Submission of Ideas
Crosstab

			Name of Company			Total
			MARUTI	HERO	HMSI	
Help in submission of ideas	Disagree	Count	2	0	0	2
		Expected Count	.8	.7	.4	2.0
	Neutral	Count	22	4	15	41
		Expected Count	17.0	14.7	9.2	41.0
	Agree	Count	41	91	18	150
		Expected Count	62.4	54.0	33.7	150.0
	Strongly Agree	Count	61	14	35	110
		Expected Count	45.7	39.6	24.7	110.0
Total		Count	126	109	68	303
		Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	81.696(a)	6	.000
Likelihood Ratio	87.578	6	.000
Linear-by-Linear Association	.074	1	.785
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is .45.

In order to analysis towards help in submission of ideas, an empirical study has been carried out in this context. The above table 4 exhibits that expected and count figures indicate a considerable difference in help in submission of ideas. It is observed that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 81.696. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. Hence, it is quite obvious that the managers in all sample companies help in submission of ideas of employees. It is clear from the observation, that employees have marked (260) in total on ‘strongly agree and agree’. It indicates a clear-cut attitude of managers about help in submission of ideas of employees in all sample companies.

Table 5: Submit Ideas for Recommendations to Authority
Crosstab

			Name of Company			Total	
			MARUTI	HERO	HMSI		
Send ideas for recommendation to authority	Disagree	Count	2	0	0	2	
		Expected Count	.8	.7	.4	2.0	
	Neutral	Count	21	5	8	34	
		Expected Count	14.1	12.2	7.6	34.0	
	Agree	Count	60	92	22	174	
		Expected Count	72.4	62.6	39.0	174.0	
	Strongly Agree	Count	43	12	38	93	
		Expected Count	38.7	33.5	20.9	93.0	
	Total		Count	126	109	68	303
			Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	62.102(a)	6	.000
Likelihood Ratio	65.134	6	.000
Linear-by-Linear Association	6.703	1	.010
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is .45.

The above table 5 has explained regarding the superiors send ideas of employees for recommendation to authority; an empirical study has been carried out in this context. The expected and count figures indicate a considerable difference in send ideas for recommendation to authority. In this context, the researcher observes that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 62.102. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. It is quite clear that the managers send ideas of employees for recommendation to authority. It is clear from the observation, that employees have marked (267) in total on ‘strongly agree and agree’. It indicates a clear-cut attitude of managers about sending ideas of employees for recommendation to authority in all sample companies.

Table 6: Helps in Implementation of Ideas
Crosstab

			Name of Company			Total	
			MARUTI	HERO	HMSI		
Help in implementation of ideas	Strongly Disagree	Count	0	0	1	1	
		Expected Count	.4	.4	.2	1.0	
	Disagree	Count	3	0	0	3	
		Expected Count	1.2	1.1	.7	3.0	
	Neutral	Count	25	11	13	49	
		Expected Count	20.4	17.6	11.0	49.0	
	Agree	Count	51	79	36	166	
		Expected Count	69.0	59.7	37.3	166.0	
	Strongly Agree	Count	47	19	18	84	
		Expected Count	34.9	30.2	18.9	84.0	
	Total		Count	126	109	68	303
			Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	30.928(a)	8	.000
Likelihood Ratio	31.931	8	.000
Linear-by-Linear Association	.886	1	.347
N of Valid Cases	303		

a 6 cells (40.0%) have expected count less than 5. The minimum expected count is .22.

The above table 6 has revealed regarding the help of managers in implementation of ideas of employees, an empirical study has been carried out in this context. The expected and count figures indicate a considerable difference in help in implementation of ideas. In this context, it is noted that the calculated value of chi square at 8 df. @ 5% level of significant, indicate 30.931. Meaning thereby, that calculated value of chi square is higher than that of given value that is 15.51. Hence, the null hypothesis is rejected. It is quite obvious that the managers in all sample companies help in implementation of ideas of employees. It is clear from the observation, that employee have marked (250) in total on ‘strongly agree and agree’. It

indicates a clear-cut view on managers’ attitude of all sample companies about implementation of ideas of employees.

Table 7: Objectives Shared by Seniors
 Crosstab

			Name of Company			Total	
			MARUTI	HERO	HMSI		
Objectives information by seniors	Disagree	Count	1	0	0	1	
		Expected Count	.4	.4	.2	1.0	
	Neutral	Count	15	19	8	42	
		Expected Count	17.5	15.1	9.4	42.0	
	Agree	Count	60	65	27	152	
		Expected Count	63.2	54.7	34.1	152.0	
	Strongly Agree	Count	50	25	33	108	
		Expected Count	44.9	38.9	24.2	108.0	
	Total		Count	126	109	68	303
			Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	15.247(a)	6	.018
Likelihood Ratio	15.932	6	.014
Linear-by-Linear Association	.212	1	.645
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is .22.

In order to analysis the objectives information by seniors, an empirical study has been carried out in this context. The above table 7 shows that expected and count figures indicate a considerable difference in objectives information by seniors. It is observed that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 15.247. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. Hence, it is quite clear that the seniors and upper level managers inform the employees about the objectives in all sample companies. It is clear from the observation, that employees have marked (260) in total on ‘strongly agree and agree’. It indicates a clear-cut attitude of managers about objectives shared by managers in companies.

Table 8: Providing Adequate Resources
Crosstab

			Name of Company			Total
			MARUTI	HERO	HMSI	
Provide adequate resources	Disagree	Count	3	0	0	3
		Expected Count	1.2	1.1	.7	3.0
	Neutral	Count	20	3	16	39
		Expected Count	16.2	14.0	8.8	39.0
	Agree	Count	39	91	24	154
		Expected Count	64.0	55.4	34.6	154.0
	Strongly Agree	Count	64	15	28	107
		Expected Count	44.5	38.5	24.0	107.0
Total		Count	126	109	68	303
		Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	79.214(a)	6	.000
Likelihood Ratio	84.694	6	.000
Linear-by-Linear Association	2.269	1	.132
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is .67.

The above table 8 has revealed that managers provide adequate resources to employees; an empirical study has been carried out in this context. The expected and count figures indicate a considerable difference in provide adequate resources. In this context, it is observed that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 79.214. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. It is quite obvious that managers in all sample companies provide adequate resources to the employees. It is clear from the observation, that respondents have marked (261) in total on ‘strongly agree and agree’. It indicates a clear-cut attitude of managers about providing adequate resources to employees in all sample companies.

Table 9: Having Good Relations
Crosstab

			Name of Company			Total
			MARUTI	HERO	HMSI	
Having good relations	Disagree	Count	1	0	0	1
		Expected Count	.4	.4	.2	1.0
	Neutral	Count	12	4	8	24
		Expected Count	10.0	8.6	5.4	24.0
	Agree	Count	77	71	25	173
		Expected Count	71.9	62.2	38.8	173.0
	Strongly Agree	Count	36	34	35	105
		Expected Count	43.7	37.8	23.6	105.0
Total		Count	126	109	68	303
		Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	19.354(a)	6	.004
Likelihood Ratio	20.165	6	.003
Linear-by-Linear Association	5.948	1	.015
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is .22.

In order to analysis towards having good relations, an empirical study has been carried out in this context. The above table 9 shows that expected and count figures indicate a considerable difference in having good relations. The researcher observes that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 19.354. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. Hence, it is fairly clear that the managers in all sample companies having good relations with employees. It is clear from the observation, that employees have marked (278) in total on ‘strongly agree and agree’. It indicates a clear-cut view about managers of all sample companies have good relations with the employees.

Table 10: Motivation through Healthy Competition
Crosstab

			Name of Company			Total
			MARUTI	HERO	HMSI	
Motivation through healthy competition	Disagree	Count	4	0	0	4
		Expected Count	1.7	1.4	.9	4.0
	Neutral	Count	15	3	6	24
		Expected Count	10.0	8.6	5.4	24.0
	Agree	Count	69	75	27	171
		Expected Count	71.1	61.5	38.4	171.0
	Strongly Agree	Count	38	31	35	104
		Expected Count	43.2	37.4	23.3	104.0
Total		Count	126	109	68	303
		Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	25.842(a)	6	.000
Likelihood Ratio	27.661	6	.000
Linear-by-Linear Association	10.044	1	.002
N of Valid Cases	303		

a 3 cells (25.0%) have expected count less than 5. The minimum expected count is .90.

The above table 10 has revealed regarding the motivation through healthy competition, an empirical study has been carried out in this context. The expected and count figures indicate a considerable difference in motivation through healthy competition. In this context, it is noted that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 25.842. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. It is quite obvious that the managers in all sample companies provide healthy competition environment to motivate the employees. It is clear from the observation, that employee have marked (275) in total on ‘strongly agree and agree’. It indicates a clear-cut view on managers’ attitude of all sample companies to motivate the employees through healthy competition.

**Table 11: Provide Relevant Information
Crosstab**

			Name of Company			Total
			MARUTI	HERO	HMSI	
Help in providing information	Disagree	Count	3	0	1	4
		Expected Count	1.7	1.4	.9	4.0
	Neutral	Count	23	7	5	35
		Expected Count	14.6	12.6	7.9	35.0
	Agree	Count	53	81	33	167
		Expected Count	69.4	60.1	37.5	167.0
	Strongly Agree	Count	47	21	29	97
		Expected Count	40.3	34.9	21.8	97.0
Total		Count	126	109	68	303
		Expected Count	126.0	109.0	68.0	303.0

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	31.698(a)	6	.000
Likelihood Ratio	33.113	6	.000
Linear-by-Linear Association	2.453	1	.117
N of Valid Cases	303		

a. 3 cells (25.0%) have expected count less than 5. The minimum expected count is .90.

In order to analysis towards managers of sample companies provide relevant information, an empirical study has been carried out in this context. The above table 11 shows that expected and count figures indicate a considerable difference in provide relevant information. The researcher observes that the calculated value of chi square at 6 df. @ 5% level of significant, indicate 31.698. Meaning thereby, that calculated value of chi square is higher than that of given value that is 12.53. Hence, the null hypothesis is rejected. Hence, it is quite obvious that the managers provide relevant information to employees in all sample companies. It is clear from the observation, that employees have marked (264) in total on ‘strongly agree and agree’. It indicates a clear-cut view on managers’ attitude of all sample companies about providing relevant information to the employees.

Conclusion

Today in the current market environment modern costing methods target and kaizen costing are adopted by manufacturing companies. For the use of these costing methods efforts from every one working in companies are required and noticeable. After the analyses of all statements and questions in respect of the objective which is concerned with the role of management and managers to stimulate and support employees in sample companies, it is clear that management accepts the importance of involvement of employees. The study found that managers perform different activities and support their employees. The study also found that managers perform different activities for generation and implementation of new ideas in sample companies like equality in ideas acceptance, careful listing of the ideas, help in improving ideas, help in submission of ideas, submit ideas for recommendations to authority and help in implementation of ideas. It is clear that managers help from the generation of a new idea to the implementation of that idea. The study shows that managers to make a supportive environment focus on sharing objectives, provide adequate resources, having good relations, motivate employees through healthy competition and also provide relevant information to their employees. The study concludes that for successful implementation of modern costing techniques involvement of employees is very important factor and without the support and efforts of management employees cannot get a supportive and healthy environment and also support of managers encourage employees in the generation of new ideas for continuous improvement. The study suggests commitment from both managers and non managers for the proper application of modern costing methods.

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