## Contents

Preface	1X
Acknowledgments	xiii
Part One: Competing under Confrontation	2
Chapter 1: Confrontation Strategy	9
Chapter 2: Why Japanese Firms Adopted Confrontation	
Strategy	35
Chapter 3: Product Planning and Strategy under	
Confrontation	49
Chapter 4: Confrontational Competition	69
Part Two: Setting the Stage	86
Chapter 5: The Role of Cost Management	89
Chapter 6: Creating the Right Organizational Context	111
Part Three: Managing the Costs of Future	
Products	130
Chapter 7: Target Costing	135
Chapter 8: Value Engineering	165
Chapter 9: Interorganizational Cost Management	
Systems	185
PART FOUR: MANAGING THE COSTS OF EXISTING	
Products	206
Chapter 10: Product Costing	209
Chapter 11: Kaizen Costing	239
Chapter 12: Operational Control	255
PART Five: Harnessing the Entrepreneurial Spirit	
THROUGH MICROPROFIT CENTERS	278
Chapter 13: Pseudomicroprofit Centers	283
Chapter 14: Real Microprofit Centers	303

## Contents

Chapter 15: Implications for Western Managers	329
Appendix: Company Descriptions	341
Glossary of Terms	347
Bibliography	355
Index	365
About the Author	381