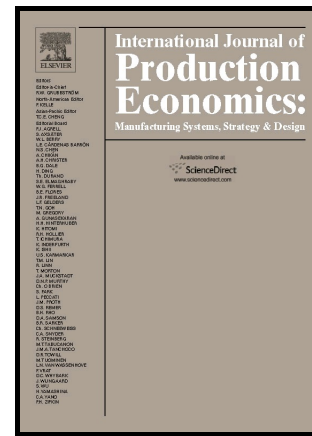


# Author's Accepted Manuscript

Implementing Value Engineering Based on a Multidimensional Quality-Oriented Control Calculus within a Target Costing and Target Pricing Approach

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