

Toyota Cost Management (TCM) Training Program - Grade IV



“ Go beyond tools; build a culture of continuous improvement the Toyota way. ”

At a Glance

Who Should Attend Manufacturing and Operations Teams, Finance Professionals, Business Leaders, Senior Managers, Consulting Professionals

Duration 3 Sessions
4 hours each
on Saturdays

Format Online interactive sessions

Program fee USD 895 + DHL

Study Materials Printed materials and certificate will be shipped directly from TEC Japan

Overview

The Cost Management (TCM) Grade IV Certificate Program, delivered by the Centre for Lean Excellence in partnership with Toyota Engineering Corporation, equips professionals with practical knowledge of Toyota's proven cost management principles. Led by former Toyota Chief Engineer Mr. Toshio Horikiri, the program focuses on cost planning, target costing, cost reduction, and product planning to improve profitability and support sustainable business growth.

For Whom

Designed for CFOs, Senior Managers, Consulting Professionals, Manufacturing & Operations Teams, Finance Professionals, and Business Leaders, especially those seeking practical methods to optimize costs, improve profitability, and drive sustainable business performance.

TCM Grade IV program content plan

Session 01

Chapter 1 Overview of Cost Management

- 1-1. Corporate need for cost management
- 1-2. Relationship between operations and costs
- 1-3. Cost Management System
- 1-4. Roles of Top Management and Accounting Department

Chapter 2 Basics of Cost Accounting

- 2-1. Structure of Costs (Expense Items)
- 2-2. Multifaceted nature of cost
- 2-3. Changes in cost due to production volume

Session 02

Chapter 2 Basics of Cost Accounting

- 2-4. Differential and absolute costs
- 2-5. Economic evaluation
- 2-6. Differences in terms on which costs are based

Chapter 3 Overview of Chief Engineer (CE) and Product Planning

- 3-1. Chief Engineer and Product Planning

Chapter 4 Target costing

- 4-1. Features of Toyota Cost Planning
- 4-2. Relationship between product planning and each project
- 4-3. Target costing system
- 4-4. Product planning requirements (components)
- 4-5. How to proceed with target costing

Chapter 5 Cost Planning, Cost Reduction

- 5-1. Cost planning (design and prototype stage)
- 5-2. Cost reduction in the execution division
- 5-3. Cost reduction measures
- 5-4. Cost Reduction Promotion and Examples



*More than
promises;
clear, measurable
impact across every
area covered by the
program.*

Direct guidance from Toyota Chairman

Toyota Engineering Corporation, Nagoya, Japan

2017 – present: Chairman

2002 – 2016: CEO

- Provide training for most current Toyota Production System (TPS) from basic to advance level including quality and logistic improvement (Design pull system)
- Provide factory/plant audit and help coaching company to clearly define future targets
- Support TPS hands-on implementation while ensure employee engagement
- Expertise in business management and cost reduction by visual management technique
- Major consulting achievement in automotive, aircraft, food, electronic component company in Japan, China, Russia and USA



Toshio Horikiri
(50+ yrs of Experience)

Toyota Management Institute, Nagoya, Japan

2008 - present: CEO

- Provide training on Toyota way Management System (TMS) to help company in effective and innovative management. Support the integration of design, product development, production, sales and marketing to ensure successful new product development, quality improvement and effective cost reduction throughout entire company

TMS & TPS Certificate Institution

2008 - present: Chief Director

- Promote operation excellence into manufacturing and non-manufacturing places
- Provide training and coach TMS & TPS implementation from front line operator to management level
- Audit and assess company TMS & TPS ability

Toyota Motor Corporation, Toyota, Japan

2000 – 2002: Chief Engineer

Overseas Production Support, Motomachi Plant

- Delivered TPS instruction/training and implementation for overseas Toyota plants in Southeast Asia, Australia and India

Direct guidance from Toyota Chairman

1994 – 2000: Chief Engineer

China Project Division and Overseas Production Planning Division

- Led production planning and promotion of new plant in China to ensure smooth and effective launching within the target time frame
- Worked with suppliers and local teams to enhance of localization and cost reduction of components using Value Analysis/Value Engineering (VA/VE)

1990 - 1993: Chief Engineer

Overseas Production Planning Division

- Led production planning and effective vehicle launching
- Provided/Coached TPS to all level of organizations and foster TPS leaders
- Enhancement process improvement for the manufacturing plants in Taiwan, India and Pakistan
- Enhancement of localization and cost reduction of components through VA/VE

1987 - 1990: General Manager

Engineering and Manufacturing Department, Kuozui Motors Ltd., Taiwan

- Led product and parts development teams
- Enhancement of localization and cost reduction of components through VA/VE
- Integration work of production control, production preparation and TPS (process improvement)

1979 - 1987: Assistant Manager / Manager

Overseas Manufacturing & Engineering Division

- Manufacturing process design and improvement in overseas plants
- Facility and equipment planning and TPS deployment (process improvement) for passenger vehicle productions at overseas JV plants in Southeast Asia, Australia, New Zealand, South Africa, Portugal and China in car body assembly, welding, paint and general assembly
- TPS instruction and training for suppliers
- Enhance cost reduction using VA/VE in local parts

1966 -1979: Assistant Manager

Body Engineering Department of Manufacturing Engineering division

- Manufacturing process design in body domestic production line
- Facility and equipment planning
- Process improvement using TPS deployment
- Quality improvement in domestic passenger vehicle productions such as Corolla, Carina, Corona and Mark II

Educational/Personal:

Bachelor of Science Degree in Aeronautical Engineering from National Kyusyu University, 1966

Program schedule - October 2026

Day 01 - Introduction Session - 26th September 2026
12.30PM – 03.00 PM (JST)



Day 02

**03rd October
2026**

Day 03

**10th October
2026**

Day 04

**24th October
2026**

Session Time: Each Day 12.30PM – 04.30 PM * Japan Standard Time (JST)

Day 05 – Examination

07th November 2026 - 01 Hour

A diverse cohort of global participants



Trusted by professionals from over **45+ countries** worldwide.

Toyota Engineering Corporation

Founded in Japan (2002) – Toyota Engineering Corporation (TEC) was established to share Toyota Production System (TPS) expertise.

Global Impact – TEC has trained and certified **over 13,000 professionals worldwide**, driving TPS excellence in diverse industries.



International Presence – Actively working across Europe, Asia, America, and South America to implement Total-TPS.

Certification & Knowledge Hub – TMS & TPS Certification Institute of TEC disseminates "True-TPS" knowledge globally and has published numerous industry-leading materials.

Get in touch with us



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