Ballpoint pens is an interactive case study that looks at target-costing applied to a ballpoint pen company which is designing a new model to replace its traditional one. Students must analyse the impact of various decisions so as to guarantee an appropriate combination of price/costs, functionality and quality.

This interactive technical note contains two main sections:

- Designing the pen
- Cost objectives
Students will analyse the impact of the addition and exclusion of various items, as well as the repercussion of the use of raw materials of different qualities, a labour force with varying levels of skill and the allocation of general manufacturing costs, etc.
The case gives students the possibility to validate the components of each ballpoint pen model and see their designs whilst an application automates the calculation of costs. It also allows students to quickly and easily analyse various combinations of raw materials and qualities and analyse their impacts on cost.