

**ANALISIS PENERAPAN *TARGET COSTING* UNTUK MENDUKUNG
EFISIENSI DAN EFEKTIFITAS PENGENDALIAN BIAYA PRODUKSI
PADA PT SA**

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ABSTRACT

This is a research on a manufacturing company of PT. SA with the title The Analysis of Target Costing for efficiency and effectivity in controlling of production cost at PT.SA. This purpose of this research is how to know comparison of production cost which used target costing and do not use it. The price gap is controlled by the market. In terms of its raw material quantity we can see the gap account so it can be said that there is a benefit on it so it is considered to be efficient and effective and is under control. The gap account on in the combination of its price and its quantity can not be found which means that there is no full responsibility shown by those two managers. The wage is not efficient since we can not find the gap account between the workers expense and its wage rate. The raise on the workers wage is influenced by economic condition and the marker condition as well. . there is a gap on its wage which seems that it is efficient enough but in terms of its combination there is no good gap which means that there is no effectiveness and efficiency yet and this shows that that there is no responsibility from the two management. The overhead of its company in terms of its expense, it has the same efficiency so we get benefit from it. These are all shows that the overall performance of the company show the gap of its productive and this one is very beneficial and it is considered effective and efficient along with its effective standard. But the company need attention on its raw material price, the working wage tariff, the direct workers wages and the overhead capacity which is still considered uncontrollable so it causes the the unfavorable gap.

Keywords : comparison, production cost, target costing, effectivity, efficiency.