

“ANALYSIS ON THE APPLICATION TARGET COSTING NEW
MODEL PT. ASTRA DAIHATSU MOTOR”

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ABSTRACT

This study analyzes the implementation of target costing on the New Model Blind Van at PT. Astra Daihatsu Motor. The purpose of this study was to determine how target costing is done at PT. Astra Daihatsu Motor in order of efficiency when planning a new product before launching their product into the market. In analyzing the result and discussion of this research, the author will use a qualitative descriptive and quantitative descriptive.

The result of this research is that the target costing have a positive impact for PT. Astra Daihatsu Motor. Application of the target costing that shows the existence of proven efficiency and cost effectiveness of achieving lower product cost through value engineering process. Companies can set a new profit target and company profits will increase from 22% to 25.82% per unit without raising the selling price of the product.

Key words : new model, efficiency, value engineering, target profit.