

## ABSTRACT

*Drinking Water Bottle (A.M.D.K) is a product that has been run in the business for such a long terms in Indonesia. Looking at the industry of A.M.D.K it is already been such a competent for quite a lot of companies ranging from small to a large-scale. All companies are trying to produce a high quality but at the competitive rates.*

*Using a target costing is much easier to help the company to control and to produce at the high quality and the competitive rates. This formula also can help them how to compete with others by increasing the efficiency of production costs and also still be able to make a profit as expected.*

*The writer is trying to apply it for PT. KEMBAR SEHAT which is relatively new to the competitors. However the company designs their products with value engineering methods in order to achieve the expected target cost.*

*The study was also to conduct and to determine whether the value engineering can be approach or be improve the efficiency of production for PT. KEMBAR SEHAT, so that the profit can be earned as the as larger companies achieve.*

*Key words: target costing, value engineering, selling price, cost reduction.*

## ABSTRAK

Air Minum Dalam Kemasan merupakan industri yang sudah lama berjalan pada dunia bisnis di Indonesia. Melihat industri AMDK memang sudah penuh dengan pemain mulai dari pemain skala kecil hingga skala besar, perusahaan dituntut menghasilkan produk dengan kualitas terbaik dan dengan harga yang bersaing.

Dengan menggunakan pendekatan *target costing* diharapkan mampu menghasilkan produk yang berkualitas dan harga yang dapat bersaing tetapi juga tetap dapat menghasilkan keuntungan atau laba sesuai dengan yang diharapkan sehingga meningkatkan efisiensi biaya produksi.

Penulis mencoba mengaplikasikannya pada PT Kembar Sehat yang terbelang baru dari pada pesaingnya. Bagaimana perusahaan mendesain produknya dengan metode *value engineering* agar mencapai *target costing* yang diharapkan.

Penelitian ini dilakukan untuk mengetahui apakah pendekatan *value engineering* dapat meningkatkan efisiensi produksi PT Kembar Sehat, sehingga laba yang diperoleh perusahaan lebih besar.

Kata-kata kunci: *target costing*, *value engineering*, harga jual, pengurangan biaya.

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