ABSTRACT

Tight competition in a globalized world requires companies to make improvements in operation to be able to survive. It is making company should be able to control the costs incurred so that the company's profits are expected to be achieved. Target costing is a method of calculating backwards, starting from the determination of prices acceptable to consumers, determine the desired profit, after that doing value engineering. And therefore, target costing is one tool for cost control can achieve the expected profits of the company. This research includes the relationship of target costing with cost control and increased costs for different purposes labadifferent. The data used in this study are the financial statements for 3 years on PT Konstruksi in Jakarta. The purpose of this study is to investigate and understand the influence of target costing in the control and influence of target costing profit to increase profits. Data was collected through observations, interviews and documentation. This study concludes that the target costing was influential on cost control and increased profits. Companies are advised to apply the method of target costing is thus expected profit can be achieved by the company.

Keywords: target costing, cost control, profit.
INTISARI


Kata Kunci: *target costing*, pengendalian biaya, laba
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