

ABSTRACT

This study aims to analyze the implementation of *target costing*, its impact on cost efficiency, and its contribution to profitability and competitiveness at Warkop Titiek Djaya. This research employed a qualitative method with a case study approach. The informants consisted of the business owner and operational manager. Data were collected through interviews, and documentation, and analyzed using data reduction, data display, and conclusion drawing, with source triangulation used to ensure data validity.

The findings show that *target costing* was implemented through determining selling prices, setting profit targets, calculating target costs, and conducting cost evaluation (*value engineering*). The main cost components identified were raw material costs, operational costs, and asset depreciation costs. The implementation of *target costing* improved cost efficiency through better control of raw materials, inventory, suppliers, and operational costs. Furthermore, *target costing* contributed to increased profitability, as reflected by the rise in average profitability from 37.8% to 52.7%, and supported business competitiveness by maintaining a balance between competitive pricing, product quality, and business profitability.

Keywords: *Target Costing*, Cost Efficiency, Profitability, Competitiveness.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan *target costing*, dampaknya terhadap efisiensi biaya, serta kontribusinya terhadap profitabilitas dan daya saing pada Warkop Titiek Djaya. Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus. Informan penelitian terdiri atas pemilik usaha dan manajer operasional. Data dikumpulkan melalui wawancara, dan dokumentasi, kemudian dianalisis menggunakan teknik reduksi data, penyajian data, dan penarikan kesimpulan dengan triangulasi sumber sebagai uji keabsahan data.

Hasil penelitian menunjukkan bahwa penerapan *target costing* dilakukan melalui penentuan harga jual, penetapan target laba, perhitungan target biaya, dan rekayasa nilai (*value engineering*). Komponen biaya utama yang menjadi fokus pengendalian meliputi biaya bahan baku, biaya operasional, dan biaya penyusutan aset. Penerapan *target costing* berdampak pada meningkatnya efisiensi biaya melalui pengendalian penggunaan bahan baku, persediaan, pemasok, dan biaya operasional. Selain itu, *target costing* berkontribusi terhadap peningkatan profitabilitas usaha yang ditunjukkan oleh kenaikan rata-rata profitabilitas dari 37,8% menjadi 52,7%, serta mendukung daya saing usaha melalui kemampuan menjaga keseimbangan antara harga yang kompetitif, kualitas produk, dan keuntungan usaha.

Kata Kunci: *Target Costing*, Efisiensi Biaya, Profitabilitas, Daya Saing.