



Target Costing for Production Cost Efficiency at Tongkat Mas Brem Factory

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Abstract

Introduction: This study aims to optimize the application of target costing to increase production cost efficiency and thereby increase company profits. **Research Methods:** The object of this study was the Brem Tongkat Mas factory in Kaliabu Village, Sumberejo, Mejayan District, Madiun Regency. This type of research was applied research using descriptive qualitative approach with sources derived from interviews, observations, and documentation. **Results:** The results showed that the application of target costing was able to increase the company's production cost efficiency by 4.30%. This can be done using alternative value engineering to analyze costs by paying attention to their efficiency and effectiveness to maintain the sustainability of the company. In conducting value engineering, it is possible to find cheaper suppliers of sticky rice raw materials and overhead materials for wood fuel factories. **Conclusion:** By optimizing the application of target costing can help companies achieve their expected profits without compromising product quality.

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INTRODUCTION

Competition in the industrial world encourages companies to survive and make a profit in order to achieve their desired targets. This is directly proportional to the current rapid technological developments, with various new products coming out with their own unique appearances and advantages (Affiqah & Fuadi, 2019). These advantages are strategies created by companies to face increasingly fierce competition. This requires companies to create cost

control strategies that can be used to defend the company from competitors without compromising product quality.

According to [Affiqah & Fuadi \(2019\)](#), product quality is a top priority for companies in producing a business product, but a common problem is that companies only focus on product quality without considering the competition in terms of selling price. Therefore, it is important for companies to create high production quantity and good product quality, which requires the right strategy to achieve product efficiency. One component that can influence increased efficiency is production cost. Production cost is a collection of costs incurred to process raw materials into finished materials ([Mulyadi, 2012](#)).

In determining production costs, companies must pay attention to what cost elements are included in production costs and allocate them appropriately so that they match actual expenses ([Aulia & Irama, 2022](#)). According to [Carter \(2009\)](#), production costs are also known as manufacturing costs or factory costs which are defined as the sum of three cost elements, namely direct raw materials, direct labor, and factory overhead. Therefore, the right method is needed in calculating production costs to prevent risks in determining the selling price.

[Simamora \(2012\)](#) declares that target costing is a method to set lower production costs so that it will provide the desired profit. According to [Mariantha \(2018\)](#), target costing determines the estimated cost of a product based on competitive prices, so that the product earns the expected profit, so costs are determined by price. Companies using target costing must often adopt cost reduction measures or rethink products or production processes to meet market prices and still generate profits.

Target costing, first determines the production costs that must be incurred based on competitive market prices, then develops the product to be sold, so as to obtain the desired profit ([Rudianto, 2013](#)). The concept of target costing aims to reduce product costs at the beginning of the product planning and design stage, enabling the company to achieve the desired market share of profit ([Maknun et al., 2023](#)). The proper application of target costing can increase cost efficiency and affect selling prices and profit maximization. The better the application, the more efficient the production costs, resulting in maximum price offerings and company profits ([Pradana, 2024](#)).

Research conducted by [Nangoy et al., \(2022\)](#), explains that the production costs achieved are lower when using target costing compared to what the company had previously set. [Languju et al., \(2022\)](#) in their research, resulted in increased profits and savings in production costs at PT. Angkasa Pura 1 (Persero) after using target costing. Research conducted by [Sidik & Nugroho \(2022\)](#), shows that the application of target costing through value engineering at Sinar Terang Awning MSMEs can generate maximum profit with effective production costs, so it can be concluded that the application of target costing can be used as an alternative in efforts to save production costs.

Target costing can be applied to all types of companies engaged in all fields of business that aim to increase profits ([Nangoy et al., 2022](#)). Pabrik Brem Tongkat Mas is a company engaged in manufacturing, brem is one of Madiun's specialties with sticky rice as the main raw material. So far, the company still uses standard costing, so it does not have the ability to

control production costs. When production costs increase, the company is not yet able to determine the maximum cost of producing its products. This increase in production costs has a significant impact on the profit of the Tongkat Mas Brem Factory. The target costing is implemented to reach maximum advantages for Tongkat Mas brem factory.

In the development and competition of traditional food industries such as brem, one of the important factors in influencing consumer decisions is the selling price of the product. Many industries still use cost plus pricing, which determines the selling price based on total production costs plus a profit margin. However, this approach is not suitable for price-sensitive market conditions, so the product has the potential to experience a decline in sales and become less competitive.

Many brem factories in the Caruban area have not implemented target costing in determining production costs and selling prices, one of which is the Tongkat Mas Brem Factory. In fact, the approach of using target costing is very suitable in controlling costs from the beginning based on market prices that can be accepted by consumers and the company's expected profit targets.

Brem Tongkat Mas Factory was chosen as a research object because it is one of the well-known brem producers in Madiun and surrounding areas, but still faces challenges in managing production costs efficiently. Based on the results of preliminary observations, the costs of raw materials, labor, and factory overhead are quite high, while the selling price of production must be kept stable to remain affordable by consumers. These conditions can reduce profit margins and risk disrupting business continuity.

Therefore, target costing is applied to maximize the profit of Brem Tongkat Mas Factory. Based on the background that has been explained, the aims of the study are to describe the application of Target Costing for production cost efficiency at Brem Tongkat Mas Factory is and to compare of production costs before and after the application of Target Costing at Brem Tongkat Mas Factory.

RESEARCH METHOD

The type of research was applied research. Applied research is a research process that aims to produce something concrete so that it can be applied in everyday life and to create products, solve a problem, and improve the quality of human life ([Prasetyo, 2015](#)). Furthermore, this research employed qualitative research methods. In this research, qualitative research provides an understanding of the process, the dynamics of implementing target costing in the company, and the factors that influence the success and challenges of implementing target costing ([Turang et al., 2024](#)). The approach of the study used descriptive approach which was analyzed analytically to identify patterns, themes, behaviors and relationships in accordance with the research objectives. This approach allows an in-depth understanding of the real conditions in the field.

The data sources used are primary data and secondary data. Primary data is research data that directly provides data information to data collectors ([Hikmawati, 2020](#)). Primary data was obtained directly through interviews with company owners. Secondary data is data

collected or obtained by data collectors through various existing sources, in this case a researcher was second-hand (Siyoto & Sodik, 2015). Secondary data intended by the author was a source of literature study and production cost reports that have been provided by the company owner.

The data collection techniques applied interviews, observation, and documentation. Interviews were conducted directly with the company owner to obtain data. The list of questions for conducting interviews has gone through a consultation process with the supervisor to ensure that the content and direction of the questions are in accordance with the research focus so as to be able to obtain relevant data. In this case, the researcher conducted an interview with the owner of the company regarding the history of the company's establishment, how the product production process, the raw materials used in the production process, the profit the company wants in production, and the methods used in the calculation of financial statements.

Then, the researcher made observations which was done directly present at the scene, observing the symptoms that occur, then describing the problems that arise and connecting with other data collection techniques (Sahir, 2021). Through observation, researchers learned about the brem production process, competitors' prices for the same product, and other alternatives that helped the process of applying value engineering in target costing. The last was documentation which some relevant pictures or actions were captured. In this case, the author obtained documents or records from the company such as production costs, factory overhead data, brem production process and other data as support in writing. Interviews, observations, and documentation have been validated by checking by expert lecturers in their fields.

RESULT AND DISCUSSION

Result

The production process of brem has several stages, namely, for the initial stage, glutinous rice is washed three times and then soaked for approximately 2 hours. Then, the glutinous rice is cooked in a large pot for 2 hours until it becomes like rice. Next, the glutinous rice is mixed with yeast and fermented for 8 days so that it becomes glutinous tape. Then, the glutinous tape is pressed to extract the juice. The essence is then mixed with baking soda and stirred so as not to clot. After stirring, the dough is poured on a large baking sheet. When it is solid, the brem can be cut and packaged. During the production process, there must be costs incurred, the following costs are incurred in the production process of the Tongkat Mas Brem Factory in 2024.

According to Carter (2009), direct labor refers to labor that converts raw materials into finished products and can be allocated to specific products. Direct labor costs are employees who work directly on the production process. Currently, Brem Tongkat Mas Factory has 15 production employees. In the calculation of direct labor costs, it is known that the employee salaries incurred by Brem Tongkat Mas Factory during 2024 are IDR 351.000.000.

Furthermore, factory overhead is also called manufacturing cost or manufacturing expense which consists of costs that cannot be directly attributed to the product. Factory overhead costs are costs other than raw material costs and direct labor costs (S. R. Dewi, 2019). According to Simamora (2012), factory overhead costs can be categorized into three types of costs, namely auxiliary materials, indirect labor, and other manufacturing.

Factory overhead costs at Brem Tongkat Mas Factory include the cost of auxiliary raw materials consisting of Tape Yeast and Baking Soda, Machine Depreciation Costs, Machine Maintenance Costs, Building Depreciation Costs, Electricity Costs, Wood Fuel Costs, and Packaging Costs.

Table 1. List of Factory Overhead Costs

No	Factory Overhead Costs	Cost/Year	
1	Cost of raw materials		
	a. Tape yeast	Rp	17.472.000
	b. Baking soda	Rp	6.240.000
2	Machine Depreciation Cost	Rp	9.600.000
3	Machine Maintenance Cost	Rp	1.200.000
4	Building Depreciation Costs	Rp	25.000.000
5	Electricity Costs	Rp	6.000.000
6	Wood Fuel Cost	Rp	19.200.000
7	Packing Cost	Rp	74.880.000
Total		Rp	159.592.000

Based on table 1, the total factory overhead costs incurred by Brem Tongkat Mas Factory during 2024 are IDR 159.592.000. It means that Brem Tongkat Mas Factory has produced brem with a total product of 374.400 pieces where per month it produces 31.200 pieces in 2024.

Production Cost

From the data collected, it can be seen that the total production cost of making brem at the Tongkat Mas Brem Factory is as follows.

Table 2. Total Production Cost of Brem in 2024

No	Production Costs	Amount	
1	Direct Raw Material Costs	Rp	998.400.000
2	Direct Labor Costs	Rp	351.000.000
3	Factory Overhead Costs	Rp	159.592.000
Total		Rp	1.508.992.000

From the data obtained, it is concluded that the production costs of making brem at the Tongkat Mas Brem Factory include direct raw material costs of Rp 998.400.000, direct labor costs of Rp 351.000.000, and factory overhead costs of Rp 159.592.000. The total production cost of making brem for a year amounted to IDR 1.508.992.000.

Analyzing Market Prices

The market price offered by competitors is used to adjust the selling price of a company's products, to assess the criteria for a product, you must pay attention to several things, namely, the type of product, the quality of the material, and the shape of the product (Pradana, 2024). Determination of market prices is seen from 2 factors, namely, internal factors that depend on business owners to get the desired amount of profit and external factors seen from competitors' prices (Lesmana et al., 2020). After making observations, the selling price of brem with other competitors is listed below:

Table 3. List of Brem Market Prices from Competitors

Name	Price/Pack	
Brem Gudang Rasa	Rp	12.000
Brem Citra Rasa	Rp	12.000
Brem Candi Mas	Rp	9.000

Based on this table, it can be seen that there is a comparison between the prices of competitors' brem and Brem Tongkat Mas. Brem Gudang Rasa and Brem Citra Rasa set a price of IDR 12,000, which is IDR 2,000 more expensive than Brem Tongkat Mas. Brem Candi Mas sets a price of IDR 9,000, which is IDR 1,000 cheaper than Brem Tongkat Mas. Therefore, the selling price of Brem Tongkat Mas can compete with other brem factories in Madiun Regency.

Determining the Expected Profit Target

The step after determining the selling price determined by market share and competitors is to determine how much profit target the company wants to achieve (Pebrianti & Widajanti, 2024). From the information obtained, Brem Tongkat Mas Factory expects a profit of 15% of the selling price of brem, which is IDR 10,000 with consideration of consumer behavior and market competition. The following is the calculation of brem product profit:

Target Profit = Expected Profit x Selling Price

$$= 15\% \times \text{Rp } 10,000$$

$$= \text{Rp } 1,500$$

With the above calculation, it can be seen that the profit obtained by the company is IDR 1,500 per pack.

Determining Target Costing

Based on the predetermined selling price minus the expected profit per unit of product, a company can determine the desired product cost level (Rudianto, 2013). Determination of target costs can be calculated using the formula:

Target Costing = Selling Price - Expected Profit

$$= \text{Rp } 10,000 - \text{Rp } 1,500$$

$$= \text{Rp } 8,500$$

By using the target costing calculation, it can be concluded that producing 1 pack of brem costs Rp 8,500.

Performing Value Engineering

Value Engineering is the last step in the application of target costing. According to [Emami & Emami \(2020\)](#), value engineering is a systematic application to find alternatives that can be done to review projects and look for opportunities to modify designs to save costs or reduce production costs, so as to increase production cost efficiency. To help the owner achieve cost objectives that match the expected profit, the suggestions are provided to reduce production costs without changing product quality.

First, glutinous rice is the direct raw material for making brem. From the interview results obtained, the owner buys glutinous rice located in Subang Regency, West Java at a price of IDR 16,000/kg. After making observations, the author suggested that the company replace the supply of cheaper glutinous rice raw materials located in the Ngawi area, East Java. Farmers as well as collectors in the Ngawi area can provide a lower price of IDR 15,000/kg. Apart from being cheaper, the Ngawi area is also considered closer to Madiun, reducing transportation costs.

Second, the wood fuel used by the company costs Rp 400,000 per truck. Based on the results of observations, the author suggests that the company replace cheaper wood fuel supplies located in the Nglongko area, Madiun Regency. Wood sawyers in the Nglongko area can provide a lower price of Rp 350,000 per truck.

Based on the results of value engineering made by the author, the following is a comparison of raw material and factory overhead costs before and after the application of target costing with value engineering alternatives.

Table 4. Comparison of Raw Material Costs After Target Costing

Description	Raw Material Cost	
	Before	After
Glutinous Rice	Rp 998.400.000	Rp 936.000.000
Total	Rp 998.400.000	Rp 936.000.000

It can be seen that after the application of target costing, there is a comparison of raw material costs which initially amounted to Rp 998.400.000 to Rp 936.000.000, by changing the glutinous rice supplier at a lower price of Rp 15,000/kg. Therefore, the total cost of raw materials after the application of target costing is lower than before.

Table 5. Comparison of Factory Overhead Costs After Target Costing

Description	Factory Overhead Costs			
	Before		After	
Raw material cost	Rp	23.712.000	Rp	23.712.000
Machine Depreciation Cost	Rp	9.600.000	Rp	9.600.000
Machine Maintenance Cost	Rp	1.200.000	Rp	1.200.000
Building Depreciation Cost	Rp	25.000.000	Rp	25.000.000
Electricity Costs	Rp	6.000.000	Rp	6.000.000
Wood Fuel Cost	Rp	19.200.000	Rp	16.800.000
Packing Cost	Rp	74.880.000	Rp	74.880.000
Total	Rp	159.592.000	Rp	157.192.000

Likewise with factory overhead costs, there is a previous comparison of Rp 159,592,000 to Rp 157,192,000 after the application of target costing by replacing fuel wood suppliers in Nglongko with a lower price of Rp 350,000 per truck.

In the application that has been done, the author can compare production costs before and after doing target costing with alternative value engineering which can be seen in the following table:

Table 6. Comparison of Production Costs After Target Costing

Description	Before Target Costing		After Target Costing		Difference	
Raw Material Cost	Rp	998.400.000	Rp	936.000.000	Rp	62.400.000
Direct Labor Costs	Rp	351.000.000	Rp	351.000.000	-	
Factory Overhead Costs	Rp	159.592.000	Rp	157.192.000	Rp	2.400.000
Total Production Cost	Rp	1.508.992.000	Rp	1.444.192.000	Rp	64.800.000

The results of the calculation of target costing with value engineering alternatives produce a value that is more efficient than the previous one, which is Rp 1.508.992.000 to Rp 1.444.192.000, which means that there is an efficiency value of Rp 64.800.000. The amount of efficiency can be calculated with the formula below.

$$\begin{aligned}
 &= \frac{\text{Initial value} - \text{Final value}}{\text{Initial value}} \times 100\% \\
 &= \frac{1.508.992.000 - 1.444.192.000}{1.508.992.000} \times 100\% \\
 &= 4.30\%
 \end{aligned}$$

There is an increase in production cost efficiency in the company by 4.30% which comes from the difference in production costs before and after target costing, then divided by production costs before target costing and multiplied by one hundred percent. With an increase in production cost efficiency, the company can get the expected profit. According to research conducted by [Sidik & Nugroho \(2022\)](#), the efficiency of the 57-meter umbrella model fabric canopy product using target costing reached 4.05% and was considered to reduce production costs. Compared to this research, this study shows more significant results with a figure of 4.30%. According to [\(Mahmudi, 2015\)](#), in calculating the efficiency criteria, the result of 4.30% is classified as very efficient. This is based on the consideration that an efficiency of almost 5% is able to have a positive impact on increasing company profits, especially if it can be maintained consistently and does not affect product quality.

The target costing calculation results in a smaller number than before without changing the quality and quantity of brem products produced by the Tongkat Mas Brem Factory. According to [Sihite et al., \(2024\)](#), target costing is a method for controlling production costs on an ongoing basis by controlling various activities or raw materials that will be added or replaced in order to obtain effective and efficient results. With the calculations that have been carried out, it proves that calculations using target costing are considered more efficient than those used by the company today [\(Hehanussa, 2022\)](#).

Target costing provides an important long-term influence in maintaining the stability and competitiveness of the company. Through this approach, companies are encouraged to design efficient products and production processes from the start, creating sustainable cost-saving habits. This strategy also allows companies to set selling prices based on market conditions without sacrificing profits, so that products remain competitive and can maintain their position in the midst of competition.

CONCLUSION

The conclusion of the research conducted is that Brem Tongkat Mas Factory can use target costing to manage production costs efficiently, as well as conduct significant evaluations to ensure operational performance in accordance with predetermined standards. The application of target costing has a positive impact on company profits by reducing costs before the production process begins, enabling the company to achieve the expected profits. The results obtained after the company carried out target costing were that the company was able to obtain the expected profit of 15% and increased production cost efficiency by 4.30% in the amount of Rp 64,800,000. Based on these conclusions, it is recommended that companies continue to use target costing to reduce production costs to increase profits by changing suppliers of raw materials and factory overheads.

As one of the manufacturing companies located in Madiun Regency, Brem Tongkat Mas Factory must pay attention to the calculation of production costs for company sustainability and market competition. The application of target costing accompanied by value engineering in the company is able to reduce production costs by value engineering, namely replacing glutinous rice raw material suppliers with wood fuel suppliers. It is expected that readers, especially business people, are expected to capture the benefits of target costing as a cost control method from an early stage so that products remain competitive and profits are still achieved. For future research, it is recommended to explore its application in various sectors and combine quantitative and qualitative methods to obtain a more comprehensive understanding.

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