

Vidya Rahmadani, NPM: 04371711030, Pada Program Studi Agribisnis, Fakultas Pertanian, Universitas Khairun Ternate, Judul Penelitian: *Penerapan Target Costing Dalam Upaya Efisiensi Biaya Produksi Roti Kenari (Studi Kasus Depot Muhajirin Kota Ternate)* (Dibimbing oleh Mila Fatmawati SE.,M,SA dan Eka Kusuma Dewi, Spi.,M.

RINGKASAN

Penelitian ini bertujuan untuk menghitung biaya yang diharapkan perusahaan serta menganalisis perhitungan biaya produksi roti kenari dengan metode tradisional dan metode *target costing* beserta keuntungan yang diterima Depot Muhajirin. Perhitungan biaya tradisional pada Depot Muhajirin mendapatkan margin laba untuk roti kenari sebesar 43% atau Rp.20.260 dengan laba bersih yang didapatkan sebesar Rp. 546.107.075/tahun sedangkan *target costing* menunjukkan bahwa ada efisiensi biaya sebesar Rp. 3.640/pack. Efisiensi tersebut merupakan perbedaan *target costing* dan perhitungan tradisional *costing* dan juga laba perusahaan sudah mencapai laba yang diharapkan perusahaan yaitu 50% dari harga jual dengan keuntungan sebesar Rp. 644.387.075.

Kata Kunci: Roti kenari, metode tradisional, metode *target costing*

Vidya Rahmadani, NPM: 04371711030, In the Agribusiness Study Program, Faculty of Agriculture, Khairun University, Ternate, Research Title: *Application of Target Costing in Efforts to Efficiency in Walnut Bread Production Costs (Case Study of Muhajirin Depot, Ternate City)* (Supervised by Mila Fatmawati, SPd., SE., MSA and Eka Kusuma Dewi, S.pi., Msi.

SUMMARY

This study aims to calculate the expected cost of the company and analyze the calculation of the production cost of walnut bread using the traditional method and the *target costing* along with the profits received by Depot Muhajirin. Traditional cost calculations at Muhajirin Depot get a profit margin for walnut bread of 43% or Rp.20,260 with a net profit of Rp. 546,107,075/year while *the target costing* shows that there is a cost efficiency of Rp. 3.640/pack. The efficiency is the difference between *target costing* and traditional *costing* and also the company's profit has reached the company's expected profit, which is 50% of the selling price with a profit of Rp. 644,387,075.

Keywords: Walnut bread, traditional method, *target costing*