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Analysis of the Implementation of Target Costing to Improve Production Cost Efficiency at PT Dasaplast Nusantara

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ABSTRACT

This study aims to analyze the implementation of the target costing method for improving the production cost efficiency at PT Dasaplast Nusantara Tulangan Unit. This research used descriptive qualitative approach, with data collected through interviews, documentation, and observation. Data analysis was carried out by determining target costing through value engineering and kaizen costing. The results showed that the implementation of the target costing method with value engineering is able to significantly reduce production costs without reducing product quality. The target costing method proved to be effective in controlling production costs and improving cost efficiency, so that the company can achieve the desired target profit. The implementation of this method can be used as a sustainable strategy to strengthen the company's competitiveness in the plastics industry.

Keywords: *Target Costing, Production Cost Efficiency, Profit.*

INTRODUCTION

The increasingly fierce competition in the business world requires companies to continue to innovate in order to face challenges such as price competition, product quality, and profit optimization (Saleh et al., 2022). Production cost efficiency is one of the keys to achieving superior competitiveness, which requires proper cost control and planning (Nurfitriana & Ismangil, 2022). One method that can be used to improve production cost efficiency is target costing, which is a strategic approach that allows companies to design products according to consumer needs while still achieving the desired profit target(Darmayasa et al., 2019).

The target costing method assists companies in reducing overall production costs by emphasizing cost management throughout the product life cycle (Lesmana, 2019). Moreover, this method can be integrated with the concept of kaizen costing, a continuous improvement approach that engages all organizational elements to enhance quality and efficiency (Nazliela et al., 2023). The objective of Kaizen costing is to enhance each phase of the production process in a perpetual manner, thereby empowering companies to identify and mitigate cost inefficiencies, while concurrently fostering employee engagement in the development of work processes (Astuti et al., 2024). The concurrent implementation of these two methodologies is anticipated to culminate in enhanced cost efficiency for the company.

As indicated by previous research, the implementation of target costing and kaizen costing has been demonstrated to enhance production cost efficiency and optimize company profits (Sari & Martadinata, 2023; Utami et al., 2022). However, the integration of these methodologies with a value engineering approach remains unexplored within the context of PT Dasaplast Nusantara, a plastic packaging manufacturing company situated in Sidoarjo, East Java. This is particularly

salient in the context of Indonesia's projected increase in plastic consumption, estimated to rise by 4-6% by the close of 2024. This poses a significant challenge for PT Dasaplast Nusantara in maintaining competitiveness in terms of price and quality.

THEORY

Production Cost Efficiency

According to (Horngren et al., 2015), efficiency is defined as the ratio of input to output, with the goal of achieving maximum output with minimum input. This concept assumes that the appropriate goals have been identified and seeks to determine the most effective means of achieving those goals. Among the critical variables is production cost efficiency. It is imperative to exercise control over production cost, even when the production process is functioning optimally. However, if efforts are not allocated to support the production process, but instead are directed towards minimizing production costs, this will inevitably lead to an increase in production costs(Marisa et al., 2023). **Target Costing**

Target costing is an approach that determines the cost of a product or service by calculating the selling price minus a target profit. This method is a market-driven way of examining price and cost relationships, as opposed to the more traditional approach of marking up costs (Widyastuti, 2017). This cost accounting system provides management with information to enable monitoring of progress in reducing product costs towards a predetermined costing target (Johan & Muanas, 2018).The formula for calculating the desired profit minus the price of competition enables companies to adjust the costs they will incur, the desired profit, and the price of products on the market.

Target CostingBenefits

Target costing confers numerous advantages to companies, particularly with regard to achieving profitability, enhancing efficiency, and bolstering competitiveness.By implementing target costing, companies can adopt a more proactive stance in cost management and ensure the success of their products in the market.

Salman & Farid, (2016) enumerate several benefits of the target costing method, including the following:

1. The method fosters enhanced customer satisfaction by prioritizing customer value in product design.
2. It has been demonstrated that the implementation of target costing can lead to a reduction in costs, primarily by means of streamlining design processes.
3. Furthermore, target costing has been shown to facilitate the achievement of anticipated profit margins for new products or those that have undergone a redesign.
4. The integration of target costing has been observed to contribute to a reduction in the time required for product development by enhancing the collaborative efforts of the design, manufacturing, and marketing management teams.
5. Additionally, target costing has been demonstrated to enhance product quality by ensuring that critical design and manufacturing considerations are addressed during the design phase.
6. Facilitate the coordination of design, manufacturing, marketing, and cost management to determine product costs and sales life cycles. **Target Costing Principles**

According to Istikhoroh & Ardhiani, (2019), the following principles are observed in this process:

1. Price determines cost (Price-Led Costing) The determination of a product's selling price is often challenging due to the intense and competitive nature of the market. Selling prices are influenced by market forces, and the target cost is calculated using the following formula: Target cost = Market price - Desired gross profit 2.Focus on the customer

The customer's desire or need for quality, cost, and functionality is considered concurrently in the product and utilized in decision-making regarding the design and calculation of product cost.For the customer, the benefits of the features and functions offered by the product must exceed the cost of acquisition.

3. Focus on product design and process design Cost control is emphasized at the product design stage and the production process design stage. Consequently, any modifications or engineering must be executed prior to the initiation of the production process, with the objective of minimizing expenses and accelerating market entry, particularly in the context of novel products.

4. Cross-Functional Team

This team is responsible for the entire product life cycle, from ideation to full production. 5. Value Chain Integration

All members of the value chain, including suppliers, distributors, and customers, are involved in the Target Costing process. 6. Product Life Cycle Orientation

Minimizing costs throughout the product life cycle is essential, including price, raw materials, operating costs, maintenance, and distribution costs.

Value Engineering

Value engineering is a management initiated effort to reduce production costs. Companies often implement various substitutions for auxiliary materials and innovations to minimize costs.Value engineering involves a multifaceted, systematic approach to product design, emphasizing the functions of the product or service from diverse perspectives to achieve specified objectives without compromising essential elements (Istikhoroh & Ardhiani, 2019). In the context of value engineering, the focal point is the reduction of costs, encompassing alterations in functions and fundamental product development.Implementing value engineering within a company entails a systematic approach, such as conducting a preliminary analysis to identify value-added and non-value-added production activities. The company must then determine which activities, if eliminated, would have a tangible impact on the end customer and which would not.

Kaizen Costing

Continuous improvement, also known as Kaizen, is a process of making ongoing, incremental, and incremental changes with the aim of enhancing efficiency and effectiveness. This concept involves the involvement of all stakeholders, including managers and employees, in the pursuit of continuous enhancement. According to Graban & Swartz, (2020), Kaizen represents a philosophy of continuous and incremental development that aims to increase value, intensification, and improvement. The concept of continuous improvement underscores

the notion that Kaizen is an ongoing process with no definitive end point. Kaizen costing involves the implementation of continuous improvement methodologies throughout various stages of production, with the objective of enhancing efficiency and effectiveness, thereby leading to cost reductions in the long run (Lesmana, 2019).

Thinking Framework

Target costing is a method to reduce production costs to achieve the desired profit. By determining the selling price and determining the target cost and profit that the company wants. To further optimize production activities and production costs without changing the quality of the product, value engineering and Kaizen costing are used. All of these methods are finally compared before and after the implementation of the Target costing method. The study aims to analyze and apply the Target Costing method to improve production cost efficiency.

1. Data obtained
2. Implementation of Target Costing based on theory
3. Determine selling price | Determine cost and profit targets
4. Value Engineering
5. Kaizen Costing (Continuous Improvement)
6. Compare previous production costs and profits with those implemented using Target Costing
7. Conclusion

RESEARCH METHODS

This research was conducted at PT Dasaplast Nusantara, a company engaged in the manufacture of plastic-based packaging, located at Jl. Raya Tulangan No.30,

Tulangan Tengah, Tulangan, Sidoarjo Regency, East Java 61273. The research is of a descriptive nature, employing a qualitative approach. The study drew upon two sources of data: primary and secondary. Primary data was collected through in-depth interviews with accounting and production staff at PT Dasaplast Nusantara, while secondary data was obtained from various internal reports, including production cost reports, sales budgets, competitor price lists, raw material cost data, direct labor costs, factory overhead costs, non-production cost reports, and company profit and loss statements.

The present study employed three primary methods for data collection: interviews, documentation, and observation. Interviews were conducted to procure verbal information regarding the production process, with the interviewed informants including the head of the accounting department to understand cost recording and the head of the production department to gain knowledge related to the production process.Documentation was conducted by collecting related documents, such as sales budgets, production cost reports, non production cost reports, and company profit and loss statements. In addition, observations were made by systematically observing and recording production activities at PT Dasaplast Nusantara.

This research employs qualitative descriptive analysis techniques, processing the primary and secondary data obtained through calculations and analysis based on the following steps.First, observations were made to understand the method of determining production costs used by the company. Subsequently, the requisite data were collected through interviews and documentation, encompassing information related to the production process, the amount of raw materials, direct labor, factory overhead costs, raw material prices, selling prices of competitors' products, and company profit targets. Thereafter, the competitive selling price was ascertained based on competitors' price movements, and the company's desired profit was determined through interviews. After that, target costing is calculated using the formula:

***Target costing* = Competitive Selling Price - Desired profit**

The implementation of target costing entails several stages, including company initial calculations. If the post-application cost is found to be lower, the efficacy of the methods is substantiated. Conclusively, a compendium of findings and recommendations is formulated to provide the company with pertinent and actionable guidance.

RESULT AND DISSCUSION

Target Selling Price

The market survey conducted revealed that standing pouch products with equivalent specifications and quality to those of PT Dasaplast Nusantara are priced between Rp. 1,000 and Rp. 1,500 per unit.

Table 1. Calculation of Sales Target with New Selling Price of Standing Pouch Products in 2022-2023

Year	Sales Volume	Sales Target	New Selling Price
2022	Rp 1.000	1.100.000 Unit	Rp1.100.000.000
2023	Rp 1.000	2.638.000 Unit	Rp2.638.000.000

Source: Author Work on 2024

Based on the table above, the company's sales target in 2022 is Rp.1,100,000,000. Meanwhile, with the same selling price in 2023 sold as many as 2,638,000 units, the company targets Rp.2,638,000,000.

Target Company Profit

The determination of the company's profit target is a multifaceted process, influenced by numerous underlying factors. These include the volatility of raw materials prices and the anticipated return on investment.

Table 2. Calculation of the Realization of the Company's Profit Target for Standing Pouch Products for 2022-2023

Sales Volume	Profit Target Company Profit		
	Total	Per unit	Year Selling Price
New			Percentage

planning, new product project development, base plan determination, product design, and product transfer plan.The calculated costs were subjected to a value engineering analysis, providing options for the company to reduce costs without compromising product function and value. Furthermore, kaizen costing was employed to identify and mitigate inefficient activities in the production process and control operations, thereby optimizing production costs. The efficacy of these methodologies is gauged by comparing the post-application production costs with the

2022 Rp 1.000 Rp 1.100.000.000 20% Rp 220.000.000 Rp 200 **2023** Rp 1.000 Rp 2.638.000.000 30% Rp 791.400.000 Rp 300 Source: Author Work on 2024

The profit expected by the company in 2022 and 2023 is 20% and 30%, so the profit earned by the company in 2022 and 2023 is estimated at Rp. 200 per unit and Rp. 300 per unit.

Target Costing

Table 3. Calculation of Target Costing for Standing Pouch Products for the Year 2022-2023

Description	2022	2023
Sales Target	Rp 1.100.000.000	Rp 2.638.000.000
Target Company Profit	Rp 220.000.000	Rp 791.400.000
Target Costing	**Rp 880.000.000**	**Rp1.846.600.000**
Sales Volume	1.100.000 Unit	2.638.000 Unit
Target Costing per Unit	**Rp 800**	**Rp 700**

Based on the table 3 the calculation of target costing, that the target costing in 2022 amounted to Rp.880,000,000 and in 2023 amounted to Rp.1,846,600,000. Meanwhile, the target costing per unit in 2022 amounted to Rp.800 and the 2023 period amounted to Rp.700.

Table 4. Comparison of Costs Before and After Using Target Costing for Standing Pouch Productsfor 2022-2023

Year	Cost by Company	Cost by Target	Efficiency		Total Production Costs
			Rp	%	Rp 844,64 Rp 799,88 Rp 45 per Unit
2022	Rp 929.107.483	Rp 880.000.000	Rp 49.107.483	5%	
2023	Rp 2.038.040.027	Rp1.846.600.000	Rp 191.440.027	9%	

Source: Auther Work on 2024

Based on the table 4, target costing is able to minimize production costs. Target costing in 2022 was able to reduce costs by Rp.49,107,483 and in 2023 was able to reduce costs by Rp.191,440,027.

Table 5. Comparison of Profit Realizati on Before and After Target Costing

Year	Before Target Costing				After Target Costing			
	Selling Price	Cost per Unit	Realized Profit		Selling Price	Cost per Unit	Realized Profit	
			Rp	%			Rp	%
2022	Rp 991	Rp 845	Rp 146	15%	Rp1.000	Rp 800	Rp 200	20%
2023	Rp1.065	Rp 773	Rp 292	27%	Rp1.000	Rp 700	Rp 300	30%

Source: Author Work on 2024

Table 6 shows the comparison between production costs before and after value engineering. The table shows some of the costs that were minimized, such as the cost of raw materials from Rp.649,046,750 to Rp.607,820,500. The cost of auxiliary materials from Rp.201,691,733 to Rp.195,760,000. The cost of consumables from Rp.8,299,000 to Rp.7,373,972 andthe last is the cost of transportation from

Table 6. Comparison of Production Cost Before and After Value Engineering

Year	Description	Cost by Company	Cost by Target	Efficiency
2022	Production Costs:			
	Costs	Rp 19.615.000	Rp 19.615.000	
	Factory Overhead Costs:			
	Auxiliary Materials	Rp 201.691.733	Rp 195.760.000	Rp 5.931.733
	Equipment Costs	Rp 8.299.000	Rp 7.373.972	Rp 925.028
	Electricity Costs	Rp 16.463.000	Rp 16.463.000	Rp
	Freigt Costs	Rp 8.114.000	Rp 6.955.800	Rp 1.158.200
	Cylinder Costs	Rp -	Rp -	
	Maintenance Costs	Rp 3.157.000	Rp 3.157.000	
	Depreciation Costs	Rp 10.106.000	Rp 10.106.000	
	Indirect Labor Costs	Rp 9.583.000	Rp 9.583.000	
	Interest Costs	Rp 2.024.000	Rp 2.024.000	
	Total Factory Overhead Costs	Rp 260.445.733	Rp 252.430.772	Rp 8.014.961
	Total Production Costs	**Rp 929.107.483**	**Rp 879.866.272**	**Rp 49.241.211**
	Production Volume	1.100.000 Pcs	1.100.000 Pcs	

Source: Author Work on 2024

Work on 2024

The table 5 shows that the application of target costing can increase profit margins. In 2022, from only 15% it rose to 20% with a realized profit per unit of Rp.200. Then, in 2023 from 27% it rose to 30% with a Rp.300. So with the data above, the application of target costing can increase production cost efficiency.

Value Engineering

The following measures are recommended for companies: 1. Raw Materials 2. Direct Labor Cost 3. Cost of Auxiliary Materials 4. Consumables Cost 5. Freight Cost

Source: Author Work on 2024

Then the production costs in 2023 are shown in table 7. Raw material costs from Rp.1,484,479,263 decreased by Rp.166,815,563 to Rp.1,317,663,700. Auxiliary materials cost originally amounted to Rp.371,203,764 decreased by Rp.18,844,014 to Rp.352,359,750. The cost of consumables which was previously Rp.19,108,000 decreased by Rp.2,124,668 to Rp.16,983,333. and the last is the cost of freight which was originally Rp.18,462,000 decreased by Rp.2,637,429 to Rp.15,824,571.

Comparison of Profit Realization Before and After Using the Target Costing Method with Value Engineering Table 8.

Year	Production Selling Price Jual per Unit	Before Value Engineering Realized Cost per Unit	Harga Rp.	%	After Value Engineering Realized Biaya Produksi Rp.	%
2022	Rp 991	Rp 845	Rp 146	15%	Rp1.000	Rp 800 Rp 200 20%
2023	Rp1.065	Rp 773	Rp 292	27%	Rp1.000	Rp 700 Rp 300 30%

Source: Author Work on 2024

Based on table 8 before target costing with value engineering was applied in 2022 with a selling price per unit of Rp.991 and production costs of Rp.845 per unit, after the application of value engineering the selling price became Rp.1,000 and production costs fell to Rp.800 and profit realization became 20% of the selling price. Meanwhile, in 2023 the selling price per unit decreased to Rp.1,000 with production costs to Rp.700 per unit where the realization was 30% of the selling

Table 7. Comparison of Production Cost Before and After Value Engineering

Year	Cost by Target Costing Description	Cost by Company	Efficiency
2023			
Production Costs:			
	Raw Material Costs	Rp 1.484.479.263	Rp 1.317.663.700 Rp 166.815.563
		Rp 39.898.000	
	Direct labor Costs	Rp 39.898.000	Factory Overhead
	Costs	Rp 19.108.000	Rp 16.983.333 Rp 2.124.668 Electricity Costs Rp 33.602.000
	Rp 33.602.000	Freigt Costs	Rp 18.462.000 Rp 15.824.571 Rp 2.637.429 Cylinder
	Costs	Rp 4.400.000	Rp 4.400.000 Maintenance Costs Rp 6.165.000 Rp 6.165.000
	Depreciation Costs	Rp 19.817.000	Rp 19.817.000
	Auxiliary Materials	Rp 371.203.764	Rp 352.359.750 Rp 18.844.014 Equipment
		Rp 21.464.000	
	Indirect Labor Costs	Rp 21.464.000	
	Interest Costs	Rp 18.433.000	Rp 18.433.000 Total Factory Overhead
	Costs	Rp 513.662.764	Rp 490.056.654
	Administrative and General Costs	Rp 1.008.000	Rp 1.008.000
	Total Production Costs	**Rp 2.038.040.027**	**Rp 1.847.618.354 Rp190.421.673**
	Production Volume	2.638.000 Pcs	2.638.000 Pcs **Total Production Costs**
	per Unit	**Rp 772,57**	**Rp 700,39 Rp 72**

Comparison of Profit Realizati on Before and After Value Engineering 2022-2023

of Tulangan indicate that the application of this method is more efficient than the current method used by the Tulangan Unit. This method is an alternative to reducing production costs. By applying target costing, the Tulangan Unit can rationalize its production costs.

2. The implementation of target costing with value engineering has been demonstrated to enhance the efficiency of production cost management. A case study of PT Dasaplast Nusantara Tulangan Unit reveals that the adoption of this methodology resulted in a reduction of production costs from Rp.929,107,483 to Rp.879,866,272 in 2022, representing a decrease of Rp.49,241,211. In 2023, the production cost decreased from Rp.2,038,040,027 to

price.

Kaizen Costing

The following potential savings in the production process are worthy of consideration: 1. Optimization of Raw Material Usage 2. Efficiency of Production Time
3. Cost Efficiency of Auxiliary Materials

CONCLUSIONS AND SUGGESTIONS Conclusion

Based on the results of research conducted at PT Dasaplast Nusantara Unit Tulangan, the following conclusions can be drawn:

1. The results of the calculation of target costing at PT Dasaplast Nusantara Unit Rp.1,847,618,354, a decline of Rp.190,421,673. This analysis demonstrates the efficacy of the target costing method in controlling and rationalizing production costs within PT Dasaplast Nusantara Tulangan Unit.
3. Profit realization at PT Dasaplast Nusantara Unit Tulangan can be achieved by applying the target costing method with value engineering.In 2022, the company realized a profit margin of Rp.146 (15% of the selling price) from a selling price of Rp.991 per unit and a production cost of Rp.845 per unit. Following the implementation of value engineering, the selling price was adjusted to Rp.1,000 per unit, while the production cost decreased to Rp.800 per unit. Consequently, the profit realization increased to Rp.200, representing 20% of the selling price. In the subsequent year, prior to the implementation of the target costing method, the selling price was set at Rp.1,065 per unit, while the production cost was reduced to Rp.773 per unit, leading to a profit margin of Rp.292 or 27% of the selling price.

Following the implementation of target costing with value engineering, the selling price was set at Rp.1,000 per unit, while production costs were streamlined to Rp.700 per unit, resulting in a margin of Rp.300 or 30% of the selling price.

4. The implementation of Kaizen Costing at PT Dasaplast Nusantara is intended to enhance the efficiency of production costs through the implementation of continuous improvement strategies. The optimization of raw materials involves the reduction of waste and the utilization of scrap through recycling processes. The objective of enhancing production time efficiency is achieved by decreasing machine setup time and identifying activities that require more time than the standard. The cost efficiency of auxiliary materials is ensured by measuring material requirements precisely, monitoring material usage, and implementing more efficient technologies.

Suggestion

In light of the aforementioned conclusions, the author is able to posit several conclusions, which are as follows: 1. For PT. Dasaplast Nusantara Unit Tulangan
The target costing method is anticipated to function as a substitute for endeavors aimed at enhancing production cost efficiency through value engineering. This approach entails the assessment of raw and auxiliary materials, with the objective of ensuring that the company can consistently procure goods and services at optimal prices while maintaining the same level of quality. Furthermore, the utilization of raw, auxiliary, and consumable materials can be subjected to rigorous scrutiny to identify opportunities for reduction, thereby mitigating costs associated with waste.

2. For Academics
It is anticipated that subsequent researchers will possess the capability to employ a range of advanced analytical methodologies to facilitate a more nuanced examination of target costing implementation variations. Moreover, these future researchers are expected to incorporate extraneous

variables that influence target costing utilization, thereby facilitating the derivation of more robust conclusions.

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