



## **ABSTRACT**

**ANRIANI, 2019.**Analysis of Target Costing Control as a Cost Control Tool at PT Semen Tonasa in Pangkep.(Guided by Hj.Lilly Ibrahim danAbd Salam HB).

This research uses descriptive research. Qualitative data sources obtained from primary data and secondary data with data collection carried out using observation, interview and documentation techniques. The collected data is processed using financial analysis.

Based on the results of the analysis of the implementation of target costing, it can be concluded that the implementation of target costing can be used as a tool for controlling costs because it is more efficient so that the company can obtain the expected profit. It can be seen that according to the company in 2015 the profit margin was 19.97% in 2016 the company's profit margin was 15.89% and in 2017 the company's profit margin was 26.73%, while according to the target costing can be seen that in 2015 to 2017 companies can get a profit of 27.83% with a percentage of costs incurred at 72.17%. Thus the target costing can be used as a tool for controlling costs during the product life cycle by using active based costing assistance.

**Keywords:** *Target Costing And Cost Control*