

**ANALYSIS OF IMPLEMENTATION ACTIVITY BASED COSTING AND
TARGET COSTING IN INCREASING PROFIT WITH JUST IN TIME AS
MODERATING VARIABLES**

**(Case Studies at PT. Primarindo Asia Infrastructure, Tbk in
Years 2017-2019)**

Sani Apriliany
173403115

**Accounting Departmen
Economic and Business Faculty
Siliwangi University
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ABSTRACT

The purpose of the study was to analyze the application of Activity Based Costing and Target Costing in increasing profits with Just In Time as a moderating variable at PT. Primarindo Asia Infrastructure, Tbk. The data used in this research is secondary data. The indicator used for the Activity Based Costing method is to determine the rate of Factory Overhead Costs (BOP) per group of activities, for the indicator Target Costing by calculating the selling price minus the targeted profit, the indicator for the profit variable is by breaking down sales by cost of goods manufactured, for the indicator Just In Time, namely the cost of spare parts. The data analysis technique used is an analysis method that is carried out in stages where for H_1 and H_2 using multiple linear regression analysis, for H_3 and H_4 using a moderating regression analysis with an absolute difference value approach. The results of data analysis show that Activity Based Costing, Target Costing has a significant positive effect on profits. While Just In Time moderates the relationship between Activity Based Costing on company profits.

Keywords: Activity Based Costing, Target Costing, Just In Time, profit.