

**THE IMPLEMENTATION OF TARGET COSTING BY
ADOPTING ACTIVITY ANALYSIS TO INCREASE COST
EFFICIENCY ON EXPORT CUSTOM CLEARANCE SERVICE
IN PT. GUNA LINTAS SARANA SURABAYA**

**SUBMITTED IN PARTIAL FULFILLMENTS OF THE REQUIREMENTS
OF BACHELOR DEGREE IN ACCOUNTING
DEPARTMENT OF ACCOUNTANCY**



SUBMITTED BY

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FACULTY OF ECONOMIC AND BUSINESS

UNIVERSITAS AIRLANGGA

SURABAYA

2015

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**HAD BEEN APPROVED AND WELL ACCEPTED BY
UNDERGRADUATE THESIS SUPERVISOR**


Drs. H. BASUKI, M.Com (HONS)., Ph.D., Ak. CMA

DATE..... 

HEAD OF ACCOUNTING STUDY PROGRAM,


Drs. AGUS WIDODO M., MSi., Ak., CMA.

DATE..... 

Surabaya,.....

16/10/15

This thesis was complete and subject to be examined

Supervisor,



Drs. H. BASUKI, M.Com (HONS)., Ph.D., Ak. CMA



THESIS ORIGINALITY DECLARATION

I, (Chitra Agizka Elmabelnova, 041113089), declare that:

1. My thesis is genuine and truly my own creation, and is not another's person work made under my name, nor a piracy or plagiarism. This thesis has never been submitted to obtain an academic degree in Airlangga University or in any other universities/colleges.
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3. This statement is true; if on the future this statement is proven to be fraud and dishonest, I agree to receive an academic sanction in the form of removal of the degree obtained through this thesis, and other sanctions in accordance with the prevailing norms and regulations in Airlangga University.

Surabaya, October 15th 2015

Declared by,



Chitra Agizka Elmabelnova

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Author