

ABSTRAK

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Analisis Perbandingan Biaya Konvensional Dengan *Activity Based Costing* Dalam Penentuan Harga Pokok Produksi Lampu Penyebrangan Dalam Sudut Pandang Islam

Uraian Abstrak

Harga Pokok Produksi memegang peranan yang amat penting dalam menentukan harga jual produk. Penetapan biaya yang lebih akurat akan menghasilkan harga pokok produksi yang lebih tepat. Namun banyak perusahaan dalam menentukan harga pokok produksinya menggunakan metode konvensional, yang dikhawatirkan dalam penentuan harga pokok yang tidak akurat. Maka diperlukan alternatif perhitungan harga pokok produksi yang lebih akurat yaitu *Activity Based Costing*. Tujuan dari penelitian ini adalah untuk mengetahui perbandingan harga pokok produksi satu set lampu penyebrangan antara metode konvensional dengan metode *Activity Based Costing*. Kemudian melihat penerapannya di perusahaan untuk mengetahui layak atau tidaknya perusahaan menggunakan metode *Activity Based Costing* dalam menentukan harga pokok produksi. Strategi metode penelitian ini adalah dengan metode deskriptif yang memberikan gambaran tentang perhitungan harga pokok produksi metode konvensional dan *Activity Based Costing*. Data yang diambil adalah Laporan Harga Pokok Produksi perusahaan Tahun 2017, 2018, dan 2019. Dari hasil penelitian dapat dilihat dari perbedaan hasil analisis perhitungan harga pokok produksi pada masing-masing produk yang dihitung oleh metode konvensional dan metode *Activity Based Costing*, untuk hasil data produk yang mengalami *overcost* adalah Modul Led dan Box. Sedangkan hasil data produk yang mengalami *undercost* adalah Controller, Tiang Lurus, dan Tiang lengkung

Kata Kunci : Harga Pokok Produksi, Metode Konvensional, *Activity Based Costing*

ABSTRACT

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Analaysis Of Comparison Of Conventional Costs With Activity Based Costing In Determining The Cost Of Crossing Lamp Production In Islamic Perspective

Abstract Description

Cost of Production has a very important role in determining the selling price of the product. More accurate costing will result in a more precise cost of goods manufactured. However, many companies in determining the cost of production uses conventional methods, they fear that the determination of the cost of goods is inaccurate. So we need an alternative to calculate the cost of goods manufactured which is more accurate, namely Activity Based Costing. The purpose of this study was to determine the comparison of the cost of production of a set of crossing lights between conventional methods and Activity Based Costing methods. To see its application in the company to determine whether the company is feasible or not using the Activity Based Costing method in determining the cost of goods manufactured. The strategy of this research method is a descriptive method which provides an overview of the calculation of the cost of goods manufactured by conventional methods and Activity Based Costing. The data taken is the company's 2017, 2018, and 2019 report of the cost of goods manufactured. The results of the research can be seen from the differences in the results of the analysis from the calculation of the cost of goods manufactured for each product calculated by conventional methods and the Activity Based Costing method, for product data results overcosted are the Led Module and Box. While the results of product data that undercosted were Controller, Straight Pole, and Curved Pole.

Key Words : Cost of Goods Sold, Conventional Method, Activity Based Costing