

## ABSTRAK

Fakultas Ekonomi  
Program Studi S-1 Akuntansi  
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ANISAH DWI AMELIA  
121.2015.019

### **PERBANDINGAN *ACTIVITY BASED COSTING (ABC) SYSTEM* DENGAN *CONVENTIONAL SYSTEM* DALAM PENGHITUNGAN PROFITABILITAS PRODUK PADA MODA TRI FASHINDO SERTA TINJAUANNYA DARI SUDUT PANDANG ISLAM**

#### **Uraian Abstrak**

Tujuan dari penelitian ini adalah untuk membandingkan penerapan *Activity Based Costing (ABC) System* dengan *conventional system* dalam Penghitungan Profitabilitas Produk pada Moda Tri Fashindo. Jenis penelitian yang digunakan didalam penelitian ini adalah penelitian deskriptif dengan metode kualitatif. Penelitian ini berfokus pada perbandingan harga pokok produksi *activity based costing system* dengan *conventional system*. Data yang digunakan dalam penelitian ini adalah data primer dan sekunder. Data primer diperoleh dari wawancara dan observasi, sedangkan data sekunder diperoleh dari dokumen dan arsip perusahaan. Hasil analisis data pada Moda Tri Fashindo menunjukkan bahwa harga pokok produksi dengan *activity based costing system* lebih akurat dan efisien dibandingkan *conventional system* dalam perhitungan profitabilitas produk telah sesuai dengan kaidah-kaidah Islam.

Kata Kunci: *Activiy Based Costing System, Conventional System, Profitabilitas Produk.*

## **ABSTRACT**

*Faculty of Economics  
Undergraduate Program Bachelor of Accounting  
2019*

ANISAH DWI AMELIA  
121.2015.019

### **COMPARISON OF ACTIVITY BASED COSTING (ABC) SYSTEM WITH CONVENTIONAL SYSTEM IN CALCULATING PRODUCT PROFITABILITY IN MODA TRI FASHINDO TOWARDS ISLAM PERSPECTIVE**

#### *Description Abstract*

*The purpose of this research is to compare the application based costing ( ABC) system with conventional system in the calculating the product profitability on Moda Tri Fashindo. This research use a descriptive research methodology which is a qualitative method. This research focus on the comparison basic price production activity based costing system with conventional system. This research uses the primary data and the secondary data. The primary data was obtained from the interviews and observation, while secondary data obtained from the documents and the company's archive. The results of the analysis data on Moda Tri Fashindo shows that the price of basic production with activity based costing system more accurate and efficient than conventional system in the calculation of product profitability in accordance with rule Islamic norms.*

*Keywords: Activity Based Costing System, Conventional System, Profitability products.*