

ABSTRACT

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Analysis of Application of Activity Based Costing System Method in Determining Cost of Production

Abstract

The use of a cost driver in determining the cost of production is considered not able to accurately trace costs. Activity-based costing systems can be used to overcome the disadvantages of traditional systems because their loading is based on activities performed so as to provide accurate cost information. There are many methods in determining the cost of production one of them is the Activity Based Costing System method. This method is considered to be able to cover the weakness of the existing method is the traditional cost method. This study aims to determine the calculation of the cost of goods manufactured using the traditional system, the activity based costing system and the comparison of the calculations of the two methods at PT Ayanaa Putri Pratama. This research is a qualitative descriptive analysis research with the method of parsing, discussing data, analyzing, and comparing the results of data analysis to be concluded. The results of the research conducted indicate that the calculation of the cost of production using the Activity Based Costing method for steak, slice meat, premium slice meat and salmon fillet products is overcosted. Meanwhile, rendang meat, premium steak, premium rendang, salmon steak and salmon sashimi are undercosted.

Keywords : Cost of Good Manufactured, Traditional Cost System, Activity Based Costing System

ABSTRAK

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Analisis Penerapan Metode *Activity Based Costing System* Dalam Menentukan Harga Pokok Produksi

Abstrak

Penggunaan satu penggerak biaya dalam menentukan harga pokok produksi dinilai belum mampu menelusuri biaya secara akurat. Sistem biaya berdasarkan aktivitas dapat digunakan untuk mengatasi kelemahan dari sistem tradisional karena pembebanannya didasarkan pada aktivitas yang dilakukan sehingga memberikan informasi biaya yang akurat. Banyak metode dalam penentuan harga pokok produksi salah satunya yaitu metode *Activity Based Costing System*. Metode ini dianggap mampu menutupi kelemahan dari metode yang lebih dulu ada yaitu metode biaya tradisional.

Penelitian ini bertujuan untuk mengetahui perhitungan harga pokok produksi dengan sistem Tradisional, sistem *Activity Based Costing* serta perbandingan perhitungan kedua metode tersebut di PT Ayanaa Putri Pratama. Penelitian ini merupakan penelitian analisis deskriptif kualitatif dengan metode mengurai, membahas data, menganalisis, dan membandingkan hasil dari analisis data untuk kemudian disimpulkan.

Hasil dari penelitian yang dilakukan menunjukkan bahwa perhitungan harga pokok produksi dengan metode *Activity Based Costing* untuk produk daging steak, daging slice, daging slice premium dan salmon fillet mengalami *overcost*. Sedangkan untuk produk daging rendang, daging steak premium, daging rendang premium, salmon steak dan salmon sashimi mengalami *undercost*.

Kata Kunci : Harga Pokok Produksi, Sistem Tradisional, *Activity Based Costing*