PENERAPAN ACTIVITY BASED COSTING SYSTEM (ABC SYSTEM) DALAM PENENTUAN HARGA POKOK PRODUK PADA PERUSAHAAN TRAS MODERN TULUNGAGUNG

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This research conducted writer at onix and bobos stone. Tras Modern Company Tulungagung with title “Application of Activity Based Costing System as Base Production Costing Onix and Bobos Stonee Tras Modern Tulungagung.”

The aim of this research are for knowing potency ABC System in presenting of information accurate cost and relevant in production costing to management and compared with conventional cost system until this year used by company. The other that aimed this research was for knowing competency and less of ABC Sytem and probabilities ABC System application in production costing in company.

Instrument of analysis with used in production costing with ABC System method are two step from each:
First step: Overhead cost expense to suitable activity, activities cost than was grouping in focus cost (cost pool) with homogen. After that, group rent calculationed (pool rate) for each group.
Second step: Activity cost to product based activity consumption from each product. After on step than conducted compare between production cost calculation by conventional cost system and production costing by ABC System.

Based result of calculation knowed that using conventional cost system to get product which consumptioning overhead cost of biggest was asbak 1,379 %, fruity 1,257 % water gallon 2,587 %, and an umbrella box 2,428 %. But another product consumptioning overhead cost more small of big was patung 1,019 %, table 1,198 % and an umbrella box 2,482 %. Information of cost which come in resulted convensional cost system can causing cost distortion and cost which is not unaccurate, in there can be locked that unit amount of product had to influenced of calculation production costing, kind of asbak, fruity, water gallon, and umbrella box, production cost decrease Rp. 55,085, Rp. 37,928, Rp. 147,913 and Rp. 138,917, but for stupa, table, and aquarium base. The production cost increase Rp. 486,206 , Rp. 600,958, and Rp. 240,313. This that caused because by system conventional cost product which high volume or lower are getting expense of cost driver non unit cost which same big but must be lower volume product are getting cost driver non unit cost which more big from volume product.

Based on analysis knowed that ABC System potency are giving information of cost which accurate and relevant to management. By calculation economy production costing will more profit to company because company dan policy sell costing which more right.

Based on conclusion, writer are implication that better onix and bobos stone Tras Modern Company in Tulungagung consideration to apply ABC System in production costing so all information of cost which needed management will be more good, other that because ABC System was new system to needed of evaluation be continue and consideration of profit biggest which to get if company using ABC System.