

ABSTRACT

Rahmi Annisa Prestajuly.2023. The Analysis of the Application of Activity Based Costing in Determining the Cost of Goods Production at the Sumiati Super Tofu Factory. This research was under the guidance of Anis Feblin, S.E., M.Si and Eka Meliya Dona, S.E., M.Si., Ak., CA.

This research aimed to analyze and compare the determination of the basic price of fried tofu production based on the traditional cost system with the Activity Based Costing system. The research analysis technique used was a qualitative descriptive analysis method, namely observation, interviews, documentation and information obtained from the factory through calculations. The research results showed that the calculation of the cost of production using the Activity Based Costing system for fried tofu was IDR. 125.16/piece. Meanwhile, based on the traditional method, the cost of fried tofu was IDR. 124.67/piece. The difference that occurred between the cost of production using the traditional cost system and the Activity Based Costing system was due to the imposition of factory overhead costs on each product. In the traditional cost system used, factory overhead costs were only charged to one cost driver. Meanwhile, in the Activity Based Costing system, factory overhead costs for each product were charged to many cost drivers according to the activities carried out in making fried tofu. So that the Activity Based Costing system was able to allocate activity costs to each product more accurately based on the consumption of each activity. However, the Activity Based Costing system had advantages compared to traditional cost systems. Although the traditional cost system was easier to implement because it only added up raw material costs, direct labor costs and factory overhead costs. However, this calculation was not appropriate for calculating the cost of production because it did not show the complete and accurate consumption of resources used in the production process.

Keywords: Activity Based Costing, Traditional Cost System, Cost of Goods Production

ABSTRAK

Rahmi Annisa Prestajuly.2023. Analisis Penerapan *Activity Based Costing* Dalam Penentuan Harga Pokok Produksi Pada Pabrik Super Tahu Sumiati Skripsi ini dibimbing oleh Ibu Anis Feblin, S.E., M.Si dan Ibu Eka Meliya Dona, S.E.,M.Si.,Ak.,CA.

Penelitian ini bertujuan untuk menganalisis dan membandingkan penentuan harga pokok produksi tahu goreng berdasarkan sistem biaya tradisional dengan *system Activity Based Costing*. Teknik analisis penelitian yang digunakan adalah metode analisis deskriptif kualitatif yaitu melakukan observasi, wawancara, dokumentasi dan informasi yang diperoleh dari pabrik melalui perhitungan. Hasil penelitian menunjukkan bahwa hasil perhitungan harga pokok produksi dengan *system Activity Based Costing* untuk tahu goreng sebesar Rp. 125,16/buah Sedangkan berdasarkan metode biaya tradisional tahu goreng sebesar Rp. 124,67/buah. Perbedaan yang terjadi antara harga pokok produksi menggunakan sistem biaya tradisional dan sistem *Activity Based Costing* disebabkan karena pembebanan biaya *overhead* pabrik pada masing-masing produk. Pada sistem yang digunakan biaya tradisional biaya *overhead* pabrik hanya dibebankan pada satu *cost driver* saja. Sedangkan pada sistem *Activity Based Costing*, biaya *overhead* pabrik pada masing-masing produk dibebankan pada banyak *cost driver* sesuai dengan aktivitas-aktivitas yang dilakukan dalam pembuatan tahu goreng. Sehingga dalam sistem *Activity Based Costing* mampu mengalokasikan biaya aktivitas ke setiap produk lebih akurat berdasarkan konsumsi dari setiap aktivitas. Namun *system Activity Based Costing* memiliki keunggulan dibandingkan dengan sistem biaya tradisional. Meskipun sistem biaya tradisional lebih mudah diterapkan karena hanya menjumlahkan biaya bahan baku, biaya tenaga kerja langsung dan biaya *overhead* pabrik. Tetapi perhitungan tersebut kurang tepat untuk menghitung harga pokok produksi karena tidak memperlihatkan konsumsi sumber daya yang digunakan secara lengkap dan akurat dalam proses produksinya.

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