

ABSTRAK

ANALISIS PENERAPAN *ACTIVITY-BASED COSTING SYSTEM* UNTUK MENENTUKAN HARGA POKOK PRODUKSI

Studi Kasus di Perusahaan Data Integra Dinamika

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2017

Penelitian ini bertujuan untuk mengetahui perbedaan perhitungan harga pokok produksi antara perhitungan perusahaan dengan perhitungan berdasarkan *activity-based costing system*. Penelitian dilakukan di perusahaan Data Integra Dinamika Surabaya.

Jenis penelitian ini adalah studi kasus. Teknik analisis data yang digunakan yaitu teknik analisis data deskriptif komparatif yang membandingkan antara metode perhitungan harga pokok produksi yang dihitung oleh perusahaan dan metode *activity-based costing system*.

Berdasarkan hasil analisis menunjukkan bahwa perhitungan *activity-based costing system* untuk produk TTT lebih kecil dibandingkan perhitungan perusahaan, sedangkan perhitungan *activity-based costing system* untuk produk Naval RPG dan AOPR lebih besar dibandingkan perhitungan perusahaan. Perbedaan tersebut disebabkan oleh perbedaan biaya *overhead* pabrik.

Kata Kunci: Harga Pokok Produksi, Alat Simulasi TNI Angkatan Laut, *Activity-Based Costing System*

ABSTRACT

ANALYZING THE IMPLEMENTATION OF ACTIVITY BASED COSTING SYSTEM FOR DETERMINING THE COST OF GOODS MANUFACTURED

A case study on Data Integra Dinamika Company

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The purpose of this research is to find the difference in calculating the cost of goods manufactured between production company calculation and activity-based costing system. The research performed at Data Integra Dinamika company of Surabaya.

This research is a case study. Techniques to analyze the data was descriptive comparative analysis that compared between the method of calculating the calculated cost of good manufactured by the company and the method of activity-based costing system.

Based on the results of the analysis showed that calculation of activity-based costing system for TTT product was understate than the company's calculation, while the calculation of activity-based costing system for Naval RPG product and AOPR product was overstate than the company's calculation. The difference caused by difference of factory overhead cost.

Keywords: Cost of Goods Manufactured, Simulation Instrument of TNI the Navy, Activity-Based Costing System.