



ABSTRAK

Penerapan *Activity-Based Costing System* dalam pembebanan biaya *overhead* pabrik. Studi kasus: kemungkinan penerapannya pada PT. Kusuma Sandang Mekarjaya (PT. KSM) Yogyakarta.

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Penggunaan teknologi maju dalam proses manufaktur telah mengurangi penggunaan tenaga kerja langsung melalui penggantian proses dan perbaikan prosedur, yang menyebabkan kenaikan yang signifikan prosentase biaya *overhead* dalam struktur biaya. Biaya *overhead* yang besar memerlukan teknologi pengelolaan biaya yang dirancang untuk memungkinkan manajemen memantau konsumsi sumber daya. Informasi yang dihasilkan dalam sistem akuntansi tradisional, belum secara cermat menunjukkan biaya yang sesungguhnya. Sementara itu, dalam lingkungan manufaktur modern telah lahir sistem akuntansi aktivitas. Akuntansi aktivitas dirancang untuk menghasilkan informasi harga pokok produk yang lebih teliti karena menggunakan dasar aktivitas dan *cost drivers*.

Penulisan skripsi ini bertujuan untuk mengetahui bagaimana penerapan pembebanan biaya *overhead* pabrik apabila diterapkan di PT. KSM dengan menggunakan *ABC System*. Rumusan masalah dalam penulisan skripsi ini adalah:

1. bagaimana penerapan pembebanan biaya *overhead* pabrik yang selama ini dilaksanakan oleh PT. KSM?



ABSTRACT

Application of Activity-Based Costing System in overhead costs allocation.
A case study: in PT. Kusuma Sandang Mekarjaya (PT. KSM) Yogyakarta

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The application of advanced technologies in the manufacturing processes has decreased the use of direct labors through process retooling and procedural improvement, it causes a significant increase in overhead cost as a percentage in cost structure. Big overhead cost need a technology of cost management which is designed to enable the management to monitor the consumption of resources. Information provided in the traditional accounting system does not present a real cost accurately. Meanwhile, an activity-based accounting system has been developed in the fields of modern manufacture. This new system, with its basis of activities and cost drivers, is arranged to provide more accurate information about the costs of products.

The thesis is aimed to find out what will be the consequences if PT. KSM applies the assignment of overhead costs using the Activity-Based Costing System. The research problems were formulated as:

1. How is the assignment of overhead costs conducted by PT. KSM?
2. How should the assignment of overhead costs be conducted by PT. KSM using the Activity-Based Costing System?
3. Are there significant differences between the assignment of overhead costs