

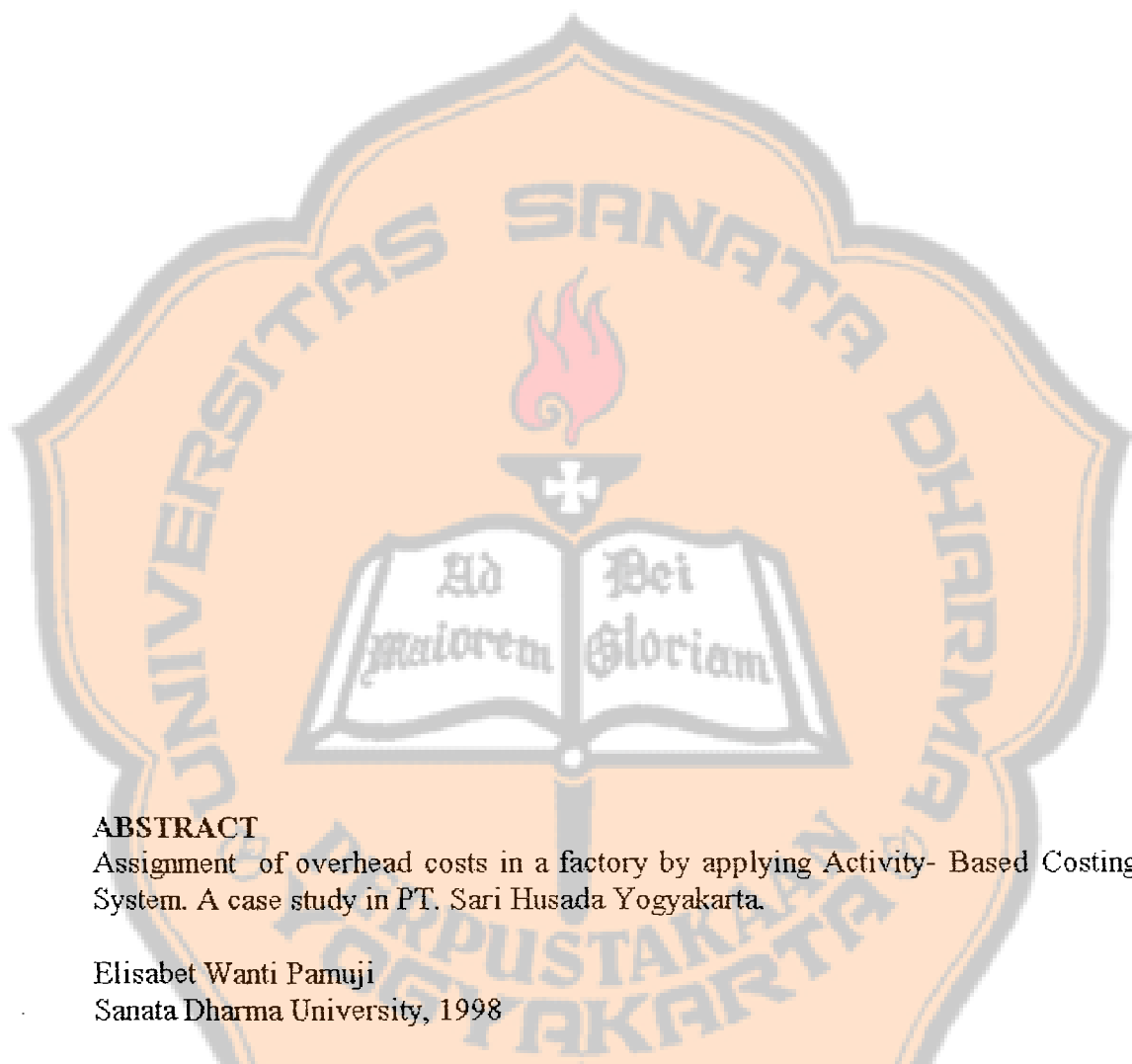
ABSTRAK

Pembebanan Biaya Overhead Pabrik
Dengan Menggunakan *Activity Based Costing System*
Studi Kasus : Kemungkinan Penerapannya
Pada PT. Sari Husada Yogyakarta

Elisabet Wanti Pamuji
Universitas Sanata Dharma, 1998

Penggunaan teknologi maju dalam proses manufaktur telah mengurangi penggunaan tenaga kerja langsung melalui penggantian proses dan perbaikan prosedur. Penggunaan teknologi maju dalam proses manufaktur 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 driver*.

Penulisan skripsi ini bertujuan untuk mengetahui bagaimana penerapan pembebanan biaya *overhead* pabrik apabila diterapkan di PT. Sari Husada dengan menggunakan *ABC system*. Rumusan masalah dalam penulisan skripsi ini adalah :
1) Bagaimana penerapan pembebanan biaya *overhead* pabrik yang selama ini



ABSTRACT

Assignment of overhead costs in a factory by applying Activity- Based Costing System. A case study in PT. Sari Husada 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 tradisional 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 .

This thesis is aimed to find out what will be the consequences if PT. Sari Husada applies the assignment of overhead costs using the ABC System. The research problems were formulated as : 1) How is the assignment of overhead costs conducted by PT. Sari Husada ? 2) How should the assignment of overhead costs be conducted by PT. Sari Husada using the ABC System ? 3) Are there significant differences between the assignment of overhead costs according to conventional theory and when calculated based on the ABC System ?

Results of the analysis are: 1) In assigning the overhead costs, the company