

ABSTRAK

Analisis Penerapan Pembebanan Biaya Overhead Pabrik (BOP)
 Dengan *Activity Based Costing System*
 Studi Kasus pada Perusahaan CV. Konveksi Hardy
 Andreas Novianto Heri Utomo
 Universitas Sanata Dharma Yogyakarta
 2004

Didalam pembebanan biaya *overhead* pabrik, sistem akuntansi biaya tradisional memberikan manfaat yang besar didalam perhitungannya. Tetapi dalam perkembangannya, sistem akuntansi biaya tradisional memiliki beberapa kelemahan terutama pemakaian *cost driver* yang sama untuk semua jenis produk. Sehingga dengan dasar *cost driver* yang sama akan menyebabkan informasi tentang kos produk menjadi tidak akurat dan *terdistorsi*.

Activity Based Costing System berkembang sebagai dampak dari kebutuhan perusahaan untuk memperoleh informasi tentang keakuratan pengalokasian biaya produk. Untuk keakuratan pengalokasian biaya produk tersebut, *Activity Based Costing System* menelusuri biaya-biaya ke produk menurut sumberdaya yang dikonsumsi aktivitas untuk menghasilkan produk. Di dalam menerapkan *Activity Based Costing System* terdapat beberapa tahap : 1) mengidentifikasi aktivitas-aktivitas yang ada dalam perusahaan, 2) pembebanan biaya-biaya dengan berbagai aktivitas, 3) Penentuan kelompok aktivitas sejenis (*homogeneous cost pool*), 4) Penentuan tarif aktivitas (*cost pool rate*), 5) Penentuan biaya *overhead* pabrik per unit untuk setiap produk.

Beberapa tujuan yang ingin dicapai didalam penelitian ini adalah : 1) untuk memahami dan mengetahui penerapan system pembebanan biaya *overhead* pabrik yang dilakukan oleh Perusahaan CV. Konveksi Hardy saat ini, 2) untuk memahami dan mengetahui kemungkinan penerapan pembebanan biaya *overhead* pabrik kepada produk dengan menggunakan dasar *Activity Based Costing System* di Perusahaan CV. Konveksi Hardy, 3) untuk mengetahui perbedaan antara biaya *overhead* pabrik per unit yang ditentukan Perusahaan CV. Konveksi Hardy dengan biaya *overhead* pabrik per unit produk berdasarkan *Activity Based Costing System* . Jenis penelitian yang dilakukan oleh penulis adalah studi kasus di bagian produksi Perusahaan CV. Konveksi Hardy.

Berdasarkan hasil analisis data dan pembahasan dapat diambil beberapa kesimpulan tentang perbedaan pembebanan biaya *overhead* pabrik kepada setiap jenis produk. Dengan pemakaian *cost driver* jam mesin, JTKL, jumlah *batch*, jumlah pemakaian pulsa, jumlah pemakaian bahan pembantu dan lain-lain dalam *Activity Based Costing System* , maka akan didapatkan tarif biaya *overhead* pabrik yang bervariasi daripada jika menggunakan sistem konvensional . Perbedaan tersebut menyebabkan: a) Produk Kaos TC'A turun 4,94 %, 2) Kaos TC'B naik 53,96 %, 3) Kaos TC'C turun 35,89%, 4) Kaos Olahraga (OR) naik 246,87 %, 5) Celana *Short*'A naik 163,59 %, 6) Celana *Short*'B turun 21,28%, 7) Kaos *Cotton* naik 291,52 %, 8) Kaos Partai'A naik 40,03 %, 9) Kaos Partai ' B turun 41,73 %, 10) *Training Pack* naik 164,98 %, 11) Jaket naik 1.103,79 %. Dari hasil analisis tersebut, Perusahaan tidak dapat menerapkan *Activity Based Costing System*.

ABSTRACT

*An Analysis on The Assignment of Overhead Costs in a Factory
Using Activity Based Costing System
A Case Study at CV. Konveksi Hardy
Andreas Novianto Heri Utomo
Sanata Dharma University
Yogyakarta
2004*

In applying the assignment of overhead costs in a factory, the traditional accounting costs system gives many advantages in its computation. However, this system has some weaknesses especially on the use of the same cost drivers for all kinds of products. It causes inaccurate and distorted information about the products cost.

Activity Based Costing System has developed as the effect of company need to get accurate information about the allocation of cost of products. It investigates the cost of products based on the resources which are consumed by the activities in producing the products. There are some steps in applying the Activity Based Costing System : 1) identifying the activities in the company, 2) assigning the cost according to the kinds of activities, 3) determining the homogeneous cost pool, 4) determining the cost pool rate, 5) determining the overhead costs per unit for every product.

The purposes of this research were: 1) to understand and know the assignment of overhead costs system conducted by CV. Konveksi Hardy at this time, 2) to understand and know the possibility of the assignment of overhead costs toward the products in CV. Konveksi Hardy based on Activity Based Costing system, 3) to know the difference between the overhead costs per unit determined by CV. Konveksi Hardy and the overhead costs per unit of products based on the Activity Based Costing System. This research was a case study done by the writer at the production department of CV. Konveksi Hardy.

Based on the result of the data analysis and its discussion, there were some conclusions about the difference of the assignment of overhead costs for every kind of product. By using cost drivers such as the machine hours, the direct labors hours, the number of batches, the number of pulse, the number of supporting materials, etc. in activity based costing system, there will be more various rates of overhead costs than the ones in the konventional system. This difference causes : 1) Kaos TC'A decrease as much as 4,94 %, 2) Kaos TC'B increase as much as 53,96%, 3) Kaos TC'C decrease as much as 35,89 %, 4) Kaos Olahraga (OR) increase as much as 246,87 %, 5) Celana Short 'A increase as much as 163,59%, 6) Celana Short 'B decrease as much as 21,28%, 7) Kaos Cotton increase as much as 291,52 %, 8) Kaos Partai'A increase as much as 40,03%, 9) Kaos Partai'B decrease as much as 41,73%, 10) Tainning Pack increase as much as 164,98 %, 11) Jaket increase as much as 1.103,79 %. Therefore, the company cannot apply the Activity Based Costing System.