

ABSTRAK

**PENERAPAN ACTIVITY BASED COSTING SYSTEM PADA
PEMBEBANAN BIAYA OVERHEAD PABRIK DALAM
PENGHITUNGAN UNIT COST**

Studi Kasus pada PT.MONDRIAN GROUP KLATEN

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Tujuan penelitian ini adalah untuk mengetahui besarnya perbedaan antara BOP yang dibebankan oleh perusahaan dengan BOP yang dibebankan berdasarkan *Activity Based Costing System*.

Teknik pengumpulan data yang dilakukan adalah dokumentasi, observasi dan interview. Jenis penelitian ini adalah studi kasus pada PT.Mondrian Group, Klaten. Teknik analisa data yang dilakukan untuk menjawab rumusan masalah: dengan membandingkan pembebanan BOP yang dibebankan menurut perusahaan dengan berdasarkan *ABC System*.

Dari hasil analisis data dan pembahasan, maka dapat disimpulkan bahwa perbedaan biaya overhead pabrik yang dibebankan pada produk : a) BOP yang dibebankan pada kaos Dadung Dewasa (All size) sebesar Rp. 173.448.526,32, b) BOP yang dibebankan pada kaos Dadung Remaja (All size) menjadi Rp. 21.243.987,94, c) BOP yang dibebankan pada kaos Dadung Wanita (All size) menjadi Rp. 27.851.024,62, d) BOP yang dibebankan pada kaos Dadung Anak (All size) menjadi Rp. 112.490.167,04, e) BOP yang dibebankan pada kaos B-Gaya (All size) menjadi Rp. 204.646.210,96, f) BOP yang dibebankan pada kaos d,Mo Olah Raga (All size) menjadi Rp. 227.120.863,85. Perbedaan tersebut menyebabkan harga pokok produk per unit yang dibebankan pada setiap produk menjadi: a) Harga pokok produk Kaos Dadung Dewasa Rp. 21.743,14 per unit, b) Harga pokok produk Kaos Dadung Remaja menjadi Rp.22.900,46 per unit, c) Harga pokok produk Kaos Dadung Wanita menjadi Rp. 22.809,47 per unit, d) Harga pokok produk Kaos Dadung Anak menjadi Rp. 24.316,72 per unit, e) Harga pokok produk Kaos B-gaya menjadi Rp. 32.151,26 per unit, f) Harga pokok produk Kaos d,Mo Olah Raga menjadi Rp. 17.770,97 per unit. Dari hasil analisis tersebut, perusahaan dapat menerapkan *Activity Based Costing System*.

ABSTRACT

**THE APPLICATION OF ACTIVITY BASED COSTING SYSTEM AT
FACTORY OVERHEAD COST CHARGING IN THE CALCULATION OF
UNIT COST**

A Case Study at PT.MONDRIAN GROUP, KLATEN

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This research goal was to know the level of difference between the BOP charged by company and the one based on Activity Based Costing System.

The techniques of data collecting were documentation, observation and interview. This research type was case study of at PT.MONDRIAN Group, Klaten. The data analysis technique conducted to answer the problem was by comparing the BOP charged by the by according to company and the one based on ABC System.

From the analysis result, it could be concluded that the differences of factory overhead cost charging which was charged to the product were: a) BOP which was charged to Kaos Dadung Dewasa (All Size) equal to Rp. 173.448.526,32, b) BOP which was charged to Kaos Dadung Remaja (All Size) became Rp. 21.243.987,94, c) BOP which was charged to Kaos Dadung Wanita (All Size) became Rp. 27.851.024,62, d) BOP which was charged to Kaos Dadung Anak (All Size) became Rp. 112.490.167,04, e) BOP which was charged to Kaos B-Gaya (All Size) became Rp. 204.646.210,96, f) BOP which was charged to Kaos d,Mo Olah Raga (All Size) became Rp. 227.120.863,85. The differences caused the unit cost of good sold charged to each product became: a) Cost of good sold of Kaos Dadung Dewasa became the Rp. 21.743,14 per unit, b) Cost of good sold of Kaos Dadung Remaja became the Rp.22.900,46 per unit, c) Cost of good sold of Kaos Dadung Wanita became the Rp. 22.809,47 per unit, d) Cost of good sold of Kaos Dadung Anak became the Rp. 24.316,72 per unit, e) Cost of good sold of Kaos B-Gaya became the Rp. 32.151,26 per unit, f) Cost of good sold of Kaos d,Mo Olah Raga became the Rp. 17.770,97 per unit. From the analysis result, the company can apply the Activity Based Costing System.