

## ABSTRAK

### **Studi Aplikasi Pembebanan Biaya Overhead Pabrik Berdasarkan Sistem Activity - Based Costing Studi Kasus PT. Industri Sandang II Unit Patal Secang Magelang - Jawa Tengah**

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Penelitian ini dilakukan dengan tujuan : 1) untuk mengetahui apakah kondisi perusahaan memenuhi syarat untuk pembebanan biaya overhead pabrik berdasarkan *activity - based costing* ( ABC ). 2) Bagaimana merancang pembebanan biaya overhead pabrik berdasarkan sistem ABC. Penelitian ini merupakan studi kasus yang dilakukan di PT. Industri Sandang II unit Patal Secang Magelang - Jawa Tengah. Data yang diteliti adalah data tahun 1996. Data diperoleh dengan teknik wawancara untuk memperoleh data mengenai gambaran umum perusahaan, dokumentasi dilakukan pada buku besar, anggaran perusahaan, penggunaan anggaran di tiap-tiap bagian, observasi dengan melihat data yang berhubungan dengan pembukuan dan aktivitas perusahaan.

Teknik analisa data yang digunakan : 1) Mengidentifikasi kondisi perusahaan, berkaitan dengan perancangan pembebanan biaya overhead pabrik berdasarkan ABC. 2) Membandingkan kondisi perusahaan dengan syarat-syarat yang ditetapkan dalam sistem ABC. 3) Membuat kesimpulan apakah kondisi perusahaan ,memenuhi syarat-syarat tersebut .Untuk pembebanan biaya overhead berdasarkan ABC langkah-langkah yang ditempuh: 1) Membentuk kelompok aktivitas. 2) Mengumpulkan data. 3) Menspesifikasikan pemacu biaya. 4) melaksanakan kalkulasi.

Dari hasil analisa diketahui bahwa, 1) kondisi perusahaan memenuhi syarat untuk pembebanan biaya overhead pabrik berdasarkan ABC. 2) biaya overhead pabrik dapat dibebankan pada produk berdasarkan rasio konsumsi aktivitas yaitu aktivitas produksi pemintalan ( pra-spinning, RSF, doubling, winding ), aktivitas pembantu produksi umum ( bengkel, air, AC) dan aktivitas pembantu produksi khusus maintenance.

## ABSTRACT

### **Application Study of Assigning Factory Overhead Costs Based on Activity - Based Costing System Case Study at PT. Industri Sandang II Unit Patal Secang Magelang - Central Java**

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This research was carried out to identify whether the conditions of the company were in accordance with the elements which deserve special attention based on *activity-based costing* system. How to design and assign factory overhead costs based on the *activity-based costing* system. This research was a case study at PT. Industri Sandang II Unit Patal Secang Magelang Central-Java. Research was conducted with data 1996. Data was obtained through interviews, documentation of the budget costs and general ledger, and through observation.

The data analysis techniques used here were 1) Identifying the conditions of the company in accordance with assigning factory overhead costs based on the *activity-based costing* system. 2) Comparing the condition of the company with the elements which received special attention, according to the *activity-based costing* system. 3) Drawing conclusions about the condition of the company with respect to the *activity-based costing*. 4) The process of assigning factory overhead costs based on the *activity-based costing* system were used here. They were 1) making activity cost pools 2) collecting data 3) specifying of activity drivers 4) calculating.

The results of the analysis proved that 1) The conditions of the company has been in accordance with the *activity-based costing* system. 2) Factory overhead costs are assigned to products based on the ratio consumption for each activities, that is, spinning-mill activities ( pre spinning, RSF, doubling, winding ) and general activities ( repair shop, water, AC ) and special activity ( maintenance ).