

ABSTRAK

PENERAPAN *ACTIVITY BASED COSTING SYSTEM* DALAM PENENTUAN *UNIT COST* Studi Kasus pada PT Primissima

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Tujuan penelitian ini adalah untuk: (1) memperkenalkan konsep *activity based costing system* dalam penentuan *unit cost* pada perusahaan PT Primissima, (2) menganalisis biaya *overhead* pabrik dengan pendekatan *ABC System* yang mampu mencerminkan konsumsi sumber daya dalam aktivitas pembuatan produksi secara cermat dan akurat. Penelitian dilakukan di PT Primissima, pada bulan Oktober tahun 2004. Jenis penelitian adalah studi kasus.

Berdasarkan hasil yang diperoleh dari data tersebut menunjukkan bahwa PT Primissima mengkalkulasikan biaya terlalu tinggi (*overcost*) untuk produk 30'S CD, dan 40'S CD. Disamping itu PT. Primissima membebankan BOP relatif lebih kecil (*undercost*) untuk produk 40'S CM, 50'S CM, dan 80'S CM.

ABSTRACT

APPLICATION OF ACTIVITY BASED COSTING SYSTEM TO TERMINE UNIT COST Case Study at PT. Primissima

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The objectives of this research were : (1) introducing the activity based costing system concept to termine unit cost to PT. Primissima, (2) analizing factory overhead cost of the company using the ABC system approach which was able to reflect resources consumption in production accurately. The research was held at PT. Primissima in October 2004. The type of this research was case study.

The analysis result showed that PT. Primissima is unit cost calculation resulted in calculated overcost in product of 30'S CD and 40'S CD. While the company's BOP was undercost for product of 40'S CM, 50'S CM, and 80'S CM.