

tersebut. Sehingga, perusahaan hanya memperhitungkan total penjualan (Rp) saja tanpa memperhitungkan aktivitas-aktivitas pemasaran yang terjadi di setiap fungsi pemasaran yang ada di perusahaan, yang menyebabkan timbulnya biaya pemasaran.

Dari hasil analisis potensi lini produk, untuk melihat efisiensi biaya pemasaran terhadap penjualan ketiga jenis produk tersebut, setiap kuartal selama tahun 1996, dapat diketahui bahwa biaya pemasaran yang dihitung berdasarkan *activity-based costing system* untuk masing-masing jenis produk yang diteliti yaitu Teh Botol Sosro 220ml, Teh Kotak Sosro 250ml, dan Air Mineral Sosro 220ml lebih efisien jika dibandingkan dengan biaya pemasaran yang dihitung oleh perusahaan untuk ketiga jenis produk tersebut. Dengan sistem *ABC*, biaya pemasaran yang paling efisien terhadap penjualannya, adalah Teh Kotak Sosro 250ml.

ABSTRACT

ANALYSIS OF MARKETING COSTS ACCORDING TO PRODUCTION TYPES BASED ON AN ACTIVITY-BASED COSTING SYSTEM A CASE IN PT SASANAMAYA TIRTAMUKTI SEMARANG

The objective of this study is to determine whether there is a significant difference in marketing costs between the company's system and an activity-based costing system.

The data has been compiled using documentation, observation, dan interviews.

The technique of analyzing the data to answer the problem of significant difference in activity-based costing system is calculating marketing costs with an activity-based costing system. It involves indentifying marketing activities, determining the same marketing costs groups fare and charging marketing costs to product. The next step is to compare the result with company's marketing costs using an analysis of difference for Teh Botol Sosro 220ml, Teh Kotak Sosro 250ml, and Air Mineral Sosro 220ml with 5% significancy.

Based on the result of analysis in the year 1996 for these products, there is a significant difference between the company's system and an activity-based costing system. The difference is positive, so that the company charges much more marketing costs than necessary for Teh Botol Sosro 220ml and Air Mineral Sosro 220ml. While it is negative, for Teh Kotak Sosro 250ml, the company charges less.

A main cause of the significant difference is that the company's marketing costs are only based on the percentage of total sales without considering marketing activities in each marketing function of the company which causes marketing costs.

Of the potential product line analysis, the marketing costs efficiency on the three products, every four months in the year 1996 the marketing costs based on an activity-based costing system is more efficient than which the company does. And for the three products, the most efficient marketing costs based on an activity-based costing system is for Teh Kotak Sosro 250ml.