

ABSTRAK

EVALUASI PENGHITUNGAN HARGA POKOK PRODUK BERDASARKAN ACTIVITY BASED-COSTING

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Tujuan penelitian ini untuk mengetahui keakuratan penghitungan harga pokok produk menurut perusahaan dibandingkan penghitungan harga pokok produk berdasarkan *activity based-costing*.

Teknik pengumpulan data yang dilakukan dalam penelitian berupa dokumentasi dan wawancara. Teknik analisa data yang dilakukan dalam penelitian yaitu teknik deskriptif dan komparatif. Teknik deskriptif digunakan untuk menjelaskan langkah-langkah penghitungan harga pokok produk menurut perusahaan dan penghitungan harga pokok produk berdasarkan *activity based-costing*. Teknik komparatif digunakan untuk memperbandingkan langkah-langkah dan hasil penghitungan harga pokok produk menurut perusahaan dengan penghitungan harga pokok produk berdasarkan *activity based-costing*.

Berdasarkan analisa yang dilakukan, penghitungan harga pokok produk menurut perusahaan kurang akurat dari pada *activity based-costing* karena hanya menggunakan penggerak biaya tingkat unit.

ABSTRACT

AN EVALUATION ON CALCULATION OF PRODUCT COST BASED ON *ACTIVITY-BASED COSTING* A Case Study at PT. Yogya Presisi Teknikatama Industry

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The aim of this research was to find out which one is more accurate, company's product costing or Activity-Based Costing.

Techniques of collecting data used in this research were documentation and interview. The data analysis techniques used to discuss and answer the problem were descriptive and comparative techniques. The descriptive technique was used to explain the steps of calculation of product cost in PT. Yogya Presisi Teknikatama Industry and in the theory. The comparative technique was used to compare the steps of calculation and results of product costing according to company to the one calculated using activity-based costing.

The analysis found that the product costing conducted by the company was less accurate compared to the one according to activity-based costing because it only used unit cost driver in the overhead cost assignment.