

ABSTRAK

Penentuan harga Pokok Produk Dengan *Activity Based Costing* Studi Kasus pada Perusahaan Tekstil PT Kusuma Sandang Mekarjaya

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Penelitian ini bertujuan untuk mengetahui apakah: (1) kondisi PT Kusuma Sandang Mekarjaya Yogyakarta sudah sesuai untuk penerapan *ABC system*; (2) ada perbedaan antara harga pokok produk yang dihitung PT Kusuma Sandang Mekarjaya dengan harga pokok produk yang dihitung berdasarkan *ABC system*. Penelitian ini dilaksanakan di Perusahaan Tekstil PT Kusuma Sandang Mekarjaya yang beralamat di jalan Wates Km 7,4 Ngentak, Balecat, Gamping, Sleman, Yogyakarta, pada bulan Juni 2004.

Teknik pengumpulan data penelitian ini adalah dokumentasi, wawancara, dan observasi langsung. Teknik analisis data adalah: (1) analisis secara kuantitatif terhadap kesesuaian kondisi perusahaan dengan kondisi yang dipersyaratkan oleh *ABC system*; (2) analisis secara kuantitatif terhadap nilai harga pokok produk menurut perusahaan dan *ABC system* berdasarkan uji beda rata-rata.

Hasil uji penelitian menunjukkan bahwa: (1) perusahaan memenuhi syarat-syarat untuk penerapan *ABC system*, yaitu: (a) diversitas produk termasuk tinggi, (b) perusahaan menghadapi persaingan yang ketat, (c) biaya pengukuran dapat dikatakan rendah, (d) biaya non-unit merupakan persentase yang signifikan dari BOP, (e) rasio konsumsi antara aktivitas berdasarkan unit dan aktivitas berdasarkan non-unit harus berbeda; (2) ada perbedaan antara harga pokok produk yang dihitung menurut perusahaan dengan harga pokok produk berdasarkan *ABC system* ($Z_{hitung} = 2,00 > Z_{tabel} = 1,96$).

ABSTRACT

Determining The Cost of Good Sold Using Activity Based Costing (ABC) System
A Case Study at “PT Kusuma Sandang Mekarjaya”, Sleman

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The goals of this research were to know whether or not: (1) the company's condition was already suitable for the application of the ABC system; (2) there was any difference between the cost of good sold determined by “PT Kusuma Sandang Mekarjaya” with the cost of good sold according to the ABC system. The research was conducted at “PT Kusuma Sandang Mekarjaya”, Wates Street Km 7,4 Ngentak, Balecat, Gamping, Sleman, Yogyakarta, in Juni 2004.

The data were gathered through the use of documentation, interviews, and direct observation. The data analysis technique used were: (1) quantitative analysis about the appropriateness of the company's condition with the requirements conditioned by the ABC system; (2) quantitative analysis of the cost of good sold price according to the company and the ABC system based on the test of difference average.

The results showed that: (1) the condition of the company was appropriate for the ABC system application with the requirements as follows: (a) high product diversification, (b) tight competition, (c) low of measuring cost, (d) non-unit cost had significant percentage from BOP, (e) consumption ratio between activities based on unit and activity based on non-unit must be different; (2) there was different calculation of cost of good sold between the company and one of the ABC system ($Z_{count} = 2,00 > Z_{tab} = 1,96$).