

**ABSTRAK**

**PENERAPAN *ACTIVITY BASED COSTING SYSTEM* SEBAGAI  
ALTERNATIF PENGGANTI SISTEM AKUNTANSI BIAYA  
TRADISIONAL DALAM MEMBEBANKAN BIAYA *OVERHEAD*  
PADA PRODUK**

**Studi Kasus di PT. Budi Makmur Jayamurni**

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Tujuan penelitian ini adalah: 1) mengetahui pembebanan biaya *overhead* yang diterapkan oleh PT. Budi Makmur Jayamurni, 2) mengetahui hasil penerapan *activity based costing system* dalam membebankan biaya *overhead* di PT. Budi Makmur Jayamurni, 3) mengetahui besarnya selisih pembebanan biaya *overhead* antara metode yang diterapkan PT. Budi Makmur Jayamurni dan yang dihitung dengan *activity based costing system*.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan cara dokumentasi, observasi dan wawancara. Data dianalisis dengan cara membandingkan pembebanan biaya *overhead* antara yang dihitung dengan menggunakan metode yang diterapkan perusahaan dan *activity based costing system*.

Berdasarkan hasil analisis data, diketahui bahwa: 1) PT. Budi Makmur Jayamurni menggunakan tarif departemen dalam membebankan biaya *overhead*, 2) metode *activity based costing system* jauh lebih akurat, 3) perbedaan kedua metode mengakibatkan *overcosting* terhadap produk Kulit Kambing dan *undercosting* terhadap produk Kulit Domba.

Kata kunci: *activity based costing system*, *overhead*, *overcosting*, *undercosting*

**ABSTRACT**

**AN IMPLEMENTATION OF ACTIVITY BASED COSTING SYSTEM  
AS AN ALTERNATIVE TOWARD TRADITIONAL COSTING  
IN ASSIGNING OVERHEAD COST TO PRODUCT  
A Case Study at PT. Budi Makmur Jayamurni**

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The aims of this research are: 1) to understand the overhead cost assignment method implemented by the company, 2) to understand the result of an implementation of *activity based costing system* in assigning overhead cost in the company, 3) to understand the differences between the company's method and the activity based costing system.

This research was a case study. Data were collected by documentation, observation and interview. Data were analyzed by comparing the overhead cost assignment between the company's method and the activity based costing system.

Based on the data analysis, it is known that: 1) the company uses departmental rates in assigning their overhead cost, 2) activity based costing system are more accurate than the company's method, 3) the differences between those two methods cause overcosting to Goat Finished Leather and undercosting to Sheep Finished Leather.

Keywords: activity based costing system, overhead, overcosting, undercosting