

## ABSTRAK

### EVALUASI PENENTUAN HARGA POKOK PRODUK BERDASARKAN *ACTIVITY BASED COSTING SYSTEM*

Studi Kasus: Perusahaan Kosmetik PT COSMAR  
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2007

Penelitian ini bertujuan untuk mengetahui bagaimana perhitungan harga pokok produk yang dilakukan oleh PT COSMAR, apakah kondisi perusahaan memenuhi syarat untuk penerapan *Activity Based Costing System*, dan mengetahui perbedaan antara harga pokok produk yang dihitung oleh perusahaan dengan harga pokok produk yang dihitung menurut *Activity Based Costing System*.

Pengumpulan data diperoleh dengan teknik dokumentasi, wawancara, dan observasi langsung. Kemudian data dianalisis dengan langkah: 1) Menyajikan laporan perhitungan harga pokok produk yang ditentukan perusahaan; 2) Menghitung harga pokok produk berdasarkan *Activity Based Costing System*. Sebagai cost driver dan aktivitasnya berupa jumlah karyawan, jumlah kwh, jumlah jam inspeksi, dan Luas area pabrik.

Hasil penelitian ini menunjukkan bahwa: 1) Harga pokok produk untuk Lip Gloss Kluge Purple LGK5N yang dihitung berdasarkan sistem konvensional menghasilkan harga pokok lebih rendah sebesar Rp 11.029,44,-, bila dibandingkan dengan perhitungan *ABC System* sebesar Rp 12.222,80,-, dan memiliki presentase selisih sebesar 10,81%; 2) Harga pokok produk untuk Two Way Cake Godet Light Yellow yang dihitung berdasarkan sistem konvensional menghasilkan harga pokok lebih tinggi sebesar Rp 11.530,34, bila dibandingkan dengan perhitungan *ABC System* sebesar Rp 10.042,07 dan memiliki presentase selisih sebesar 9,79%; 3) Harga pokok produk untuk Mascara Hitam yang dihitung berdasarkan sistem konvensional menghasilkan harga pokok yang rendah sebesar Rp 12.004,34, bila dibandingkan dengan perhitungan *ABC System* sebesar Rp 12.413,12 dan memiliki presentase selisih sebesar 3,41%. 4) Selisih ini terjadi karena dalam perhitungan *ABC System* untuk pembebanan biaya overhead pabrik dikenakan *cost driver* yang berbeda-beda.

## ABSTRACT

### EVALUATION OF DETERMINING THE COST PRICE OF PRODUCT BASED ON “ACTIVITY BASED COSTING SYSTEM”

A Case Study at PT COSMAR Cosmetics Company  
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The purposes of the research are to know (1) how to calculate the cost price done by PT COSMAR; (2) whether the condition of the company fulfills the requirement to apply *Activity Based Costing System* and (3) the difference between the cost price of product counted by the company and the cost price of product counted by *Activity Based Costing System*.

The techniques of data collection were interview, documentation and direct observation. The technique of analyzing the data follows the following steps: (1) present the report of the cost price of product determined by the company and (2) counting the cost price of product based on *Activity Based Costing System*. As the cost drivers of its activity are number of employees, the *kwh* total, the amount of inspection hours and the width of factory area.

The results of this research show that (1) the cost price of “Lip Gloss Kluge Purple LGK5N” product counted based on conventional system is Rp 11,029.44. It is lower than if it is counted by *Activity Based Costing System* namely Rp 12,222.80. It has 10.81% difference; (2) the cost price of “Two Way Cake Godet Light Yellow” product counted based on conventional system is Rp 11,530.34. It is higher than if it is counted by *Activity Based Costing System* namely Rp 10,042.07, and it has 9.79% difference; (3) the cost price of “Black Mascara” product counted based on conventional system presents lower cost price, Rp 12,004.34, than if it is counted by *Activity Based Costing System* namely Rp 12,413.12, and it has 3.41% difference; 4) this is differences caused by the different cost driver charge in counting *Activity Based Costing System*.