ABSTRAK

Setiap jenis perusahaan untuk dapat bersaing dengan perusahaan lainnya terutama perusahaan manufaktur, diharuskan dapat memproduksi produk yang berkualitas tinggi dengan harga yang dapat bersaing di pasar. Oleh karena itu, proses penentuan harga sangat penting dalam setiap perusahaan, termasuk pada PT. Logam Jaya Abadi. Metode *Activity Based Costing* merupakan metode perhitungan harga pokok produksi yang didasarkan pada aktivitas-aktivitas dalam perusahaan sehingga dapat menghasilkan harga pokok produksi yang lebih akurat. Metode ini diharapkan dapat diterapkan pada PT. Logam Jaya Abadi yang masih menggunakan Metode Tradisional. Tujuan penelitian ini adalah untuk menganalisis bagaimana harga pokok produksi perusahaan jika menerapkan Metode *Activity Based Costing*. Data yang digunakan adalah data kualitatif yaitu data mengenai identitas perusahaan dan kuantitatif yang berhubungan dengan biaya produksi perusahaan. Jenis penelitian adalah penelitian deskriptif.

Hasil analisis menunjukkan perhitungan harga pokok produksi dengan Metode *Activity Based Costing* menunjukkan kondisi *undercost* untuk produk BM ADC12 dan kondisi *overcost* untuk BM 7000 Series. Hal ini disebabkan perhitungan harga pokok produksi dengan metode tradisional hanya menggunakan satu *cost driver* yaitu jumlah unit produksi sebagai dasar pembebanan biaya overhead pabrik sedangkan Metode *Activity Based Costing* menggunakan lebih dari satu *cost driver*. Penggunaan banyak *cost driver* dalam perhitungan dasar pembebanan biaya overhead pabrik disesuaikan dengan PT. Logam Jaya Abadi yang memiliki banyak aktivitas selama proses produksi. Menggunakan Metode *Activity Based Costing*, perhitungan harga pokok produksi akan lebih tepat.

Kata Kunci : harga pokok produksi, metode tradisional, *activity based costing*

ABSTRACT

Any type of company shall have a competitor with other companies especially in manufacturing business, so it is required to produce high quality product along with competitive market price as well. Therefore price fixing process is very important for each company, including PT. Logam Jaya Abadi. Activity Based Costing method is costing method through base production price which based on activities in company. As the result it is able to obtain base production price more accurately. Hope this method could be applied for PT. Logam Jaya Abadi to substitute Traditional Method. This research is to analyze how base production price shall be effect by implementing such this method, Activity Based Costing. The research shall use Qualitative data it is regarding the identity of the company and Quantitative relates to production cost of the company. The type of this research is description study.

The result of the research shows the costing of production base price with Activity Based Costing method. Through that method shows the undercost form on BM ADC12 product and overcost form on BM 7000 Series. Both different results appeared due to calculation of the cost still use Traditional Method, cost driver the only one to use, as it uses the number of production units as the basis of charges overhead factory. Whereas Activity Based Costing method uses more than one cost driver. Lots of cost driver to use into basic calculation of charges overhead factory adjusted by PT. Logam Jaya Abadi that have many production activities process. Using Activity Based Costing method the calculation of base production cost shall have more accurately.

Kata kunci: *cost of goods manufactured, tradisional method, activity based costing*