

***THE PERSPECTIVE OF THE APPLICATION OF  
ACTIVITY BASED COSTING  
CASES OF STUDY ; PT AICA INDONESIA***

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***ABSTRACT***

*The Research was about the application of Activity Based Costing method in PT Aica Indonesia. The purpose of this research is how to determine and analyze the difference between the production cost calculations with Activity Based Costing Method and Traditional Costing Method conducted by PT Aica Indonesia. This research was using of the descriptive quantitative comparative.*

*The result of this research will be showing that the traditional system which has been implemented by PT Aica Indonesia is still relevant for use in the calculation of the cost of the production with the result are for HPL product the cost of production is higher (overcosting) 5.55%, for cerarl product the cost of production is higher as well (overcosting) 2.39% while for yellow glue product the cost of production is lower (undercosting ) 35.41% for period 2009.*

*Key words : application, activity based costing, cost driver*