

**APPLICATION EVALUATION ACTIVITY BASED COSTING IN
DETERMINING THE EFFICIENCY OF PRODUCTION COSTS (CASE
STUDY : PT. GRAMEDIA DISTRIBUTION CENTER)**

ABSTRACT

This research was about the application evaluation use of Activity Based Costing methods in determining the efficiency of production cost at PT. Gramedia Distribution center. The purpose of this research is to determine whether the application of Activity Based Costing Methods implemented by PT. Gramedia Distribution Center generate cost efficiency compared when using Traditional Methods. This research was using of the descriptive analysis methods of qualitative.

From the analysis described that the determination of the of production by using Activity Based Costing Methods is more precise and accurate in comparison with Traditional methods and also more efficient. The result of this research is the Activity Based Costing Methods to improve the accuracy of calculation of the cost of production by recognise the activities in proportion to changes other that based on production volume

Key words : activity based costing methods, cost of production