

ABSTRAK

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ANALYSIS OF THE COMPARISON OVERHEAD ALLOCATION BETWEEN TRADITIONAL AND ACTIVITY BASED COSTING (CASE OF STUDY : PT. GALIH ESTETIKA)

BY :

YATI NURHAYATI

43206110-228

This research was about comparison of factory overhead allocation between Traditional Costing and Activity Based Costing with study case of PT.Galih Estetika. The purpose of this research is to analyze Factory Overhead allocation of PT.Galih Estetika and the difference of production cost between Traditional Costing and Activity Based Costing. This research was using of the descriptive comparative.

The result of this research is showing that Activity Based Costing more accurate than Traditional Costing. It's based on Factory Overhead activity : Operational expense, Factory goods, Packing, Electricity, PAM, Oil, Repair, Licens fee, Export expense, dan Depresiation