

ABSTRACT

In determining the cost of products, traditional cost accounting system less relevant to be applied in the modern technology era like today.

Product Pricing is very dependent on the Cost of Production. The slightest distortion in the application of recording all activity that raises the cost of production, will obviously be a major impact on the results of Cost of which will be used as the basis for the determination of the Sale Price.

Activity Based Costing (ABC) is a recording method that can provide the basis for an integrated information management company. Elements of production costs beyond direct material and direct labor, overhead costs that are often weaknesses in the traditional record system.

PT X, which applied the traditional cost accounting, start applying the ABC method. The focus of the discussion of the analysis carried out on the overhead and the result obtained shows that the efficiency achieved in using the ABC method than traditional cost accounting. Further more, management could take other aspect of decision on human resources beside financial matters.

Key words: cost, production cost, activity based costing, pricing

ABSTRAK

Dalam menentukan biaya produksi barang, metode akunting tradisional sudah kurang relevan untuk dapat diaplikasikan di jaman modern ini.

Penentuan Harga Jual suatu produk sangat bergantung kepada Harga Pokok Produksi. Distorsi sekecil apapun dalam penerapan pencatatan semua aktivitas yang menimbulkan biaya produksi, jelas akan berdampak besar pada hasil Harga Pokok yang akan digunakan sebagai dasar penentuan Harga Jual.

Activity Based Costing (ABC) merupakan salah satu metode pencatatan yang sanggup menyediakan dasar informasi terpadu bagi manajemen perusahaan. Unsur biaya produksi diluar *direct material* dan *direct labor*, adalah biaya *overhead* yang sering terdapat kelemahan dalam sistim pencatatan tradisional.

PT X, yang pernah menerapkan akuntansi biaya tradisional, mulai menerapkan metode ABC. Fokus analisa pembahasan dilakukan terhadap biaya *overhead* dan ternyata hasil yang didapat menunjukkan bahwa efisiensi tercapai dalam menggunakan metode ABC dibanding akuntansi biaya tradisional. Lebih jauh lagi management dapat mengambil keputusan dalam aspek sumber daya manusia disamping hal hal financial.

Kata kunci: ABC, harga jual, activity based costing, biaya, produksi, harga pokok, aktifitas, produksi, sumber daya, produk, overhed, biaya lain lain.