

ABSTRAK

Penelitian ini untuk mengetahui perhitungan akuntansi biaya tradisional dalam menentukan harga pokok produksi, mengetahui perhitungan Activity Based Costing (ABC) System dalam menentukan harga pokok produksi, serta memberikan masukan kepada manajemen perusahaan tentang adanya perbedaan perhitungan biaya produk dengan menggunakan akuntansi biaya tradisional dan menggunakan Activity Based Costing (ABC) System.

Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian deskriptif melalui pendekatan studi kasus yang mengambil lokasi penelitian di PT. Bakrie Building Industries. Hasil penelitian menunjukkan bahwa PT. Bakrie Building Industries ini menunjukkan bahwa terjadi perbedaan perhitungan dan perbandingan sistem akuntansi biaya tradisional dengan Activity Based Costing (ABC) System.

Produk Versa mengalami undercosted atau pembebanan biaya produk terlalu rendah sebesar Rp1.519.713,00 sedangkan untuk produk Harflex mengalami overcosted atau pembebanan biaya terlalu tinggi Rp908.139,00. Dan Produk Versa Wood mengalami undercosted atau pembebanan biaya produk terlalu rendah sebesar Rp1.131.135,00 PT. Bakrie Building Industries diharapkan mengganti sistem akuntansi biaya tradisional dengan sistem ABC dalam menentukan harga pokok produksi karena informasi pada sistem ini lebih akurat untuk membantu manajemen dalam proses pengambilan keputusan.

Kata Kunci : *Activity Based Costing*, Harga Pokok Produksi.

ABSTRACT

This research aims to found out traditional cost accounting in determining production main price, found out the calculation of Activity Based Costing (ABC) System to determine production main price, and to give input for company's management concerning differences in calculation over product cost using traditional cost accounting and using Activity Based Costing (ABC) System.

The method being used in this study would be descriptive study through case study approach the case of PT. Bakrie Building Industries . The results of this research conducted shows that divergence on calculation and comparison result between traditional cost accounting and Activity Based Costing (ABC) System.

Versa Product had undercosted or lower product cost charging with Rp1.519.713,00, while for plastic cup it has overcosted or higher product cost charging with Rp 908.139,00. And Versa Wood Product had undercosted or lower product cost charging with Rp 1.131.135,00 PT Indonesia Pet Bottle should change its traditional cost accounting system by ABC system in determining production main price since information in this system is more accurate to help management in decision making process.

Keywords: Activity Based Costing System, Cost of Good Manufactured