

## ABSTRAK

Penelitian ini merupakan penelitian deskriptif kualitatif yang bertujuan untuk mengetahui besarnya perbedaan Harga Pokok Produksi antara perhitungan menggunakan metode yang digunakan perusahaan dengan Metode *Activity Based Costing System*.

Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian deskriptif melalui pendekatan studi kasus yang mengambil lokasi penelitian pada PT Gudang Garam, Tbk. Hasil penelitian menunjukkan bahwa terjadi perbedaan perhitungan pada sistem akuntansi biaya tradisional dengan metode *Activity Based Costing System (ABC) System*.

Hasil penelitian menunjukkan bahwa dalam penerapan metode tradisional, perusahaan menggunakan satu pemicu biaya yaitu unit yang diproduksi. Sedangkan dengan menggunakan metode *Activity Based Costing (ABC)* menyajikan pengukuran yang lebih akurat tentang biaya yang timbul karena lebih dari satu pemicu biaya seperti unit yang diproduksi, jam mesin, jam tenaga kerja dan jumlah pemrosesan.

Pada *Activity Based Costing System*, biaya *overhead* pada masing-masing produk dibebankan pada beberapa *cost driver* sehingga *Activity Based Costing System* mampu mengalokasikan biaya aktivitas ke setiap produk secara tepat berdasarkan konsumsi masing-masing aktivitas.

Kata Kunci : Harga pokok produksi, metode tradisional, *activity based costing*.

## ABSTRACT

### ACTIVITY BASED COSTING SYSTEM IMPLEMENTATION AS THE BASIC OF FACTORY OVERHEAD COST ASSESSMENT

(A Study of PT Gudang Garam, Tbk)

*The aim of this descriptive qualitative research is to determine the level of the difference in Cost of Production between the calculation methods used by companies with Activity Based Costing System Method.*

*The research method used is descriptive research method through case study approach which took PT Gudang Garam, Tbk as the research object. The results show that there is difference between traditional cost accounting calculation systems with Activity Based Costing System (ABC) method.*

*The results show that in the application of traditional methods, firms use a single cost trigger in the unit product. While using the Activity Based Costing (ABC) method presents a more accurate measurement of the costs incurred due to more than one cost driver such unit production, machine hours, hours of labor, and processing amount.*

*Activity Based Costing System charged the overhead cost of each product to some cost drivers, so that Activity Based Costing System is able to allocate activity cost to each product to the consumption of each activity accordingly.*

**Keywords :** *cost of production, traditional method, activity based costing.*