

ABSTRAKSI

STEFANY ROSARI, *Activity Based Costing* Sebagai Alternatif Metode Perhitungan Harga Pokok Produksi Pada PT. Mediaform Pratama. (Dibimbing oleh Drs.Darmansyah HS, Akt, MM, CISA).

Perhitungan harga pokok produksi sangat penting dilakukan oleh sebuah perusahaan. Harga pokok produksi akan mempengaruhi harga jual dipasaran. Apabila harga pokok produksi suatu perusahaan tinggi maka harga jual yang dipasarkan juga tinggi, sebaliknya apabila biaya produksi ditekan serendah mungkin maka harga jual yang dipasarkan juga rendah. *Activity Based Costing* dianggap mampu menjadi alternatif metode perhitungan harga pokok produksi yang lebih akurat dibandingkan metode konvensional.

Penelitian ini bertujuan untuk menganalisa dan membandingkan bagaimana perbedaan penentuan harga pokok produksi dengan metode konvensional pada PT. Mediaform Pratama dan bagaimana penentuan harga pokok produksi jika menggunakan metode *Activity Based Costing*.

Jenis penelitian yang digunakan adalah metode deskriptif, dan teknik pengumpulan data dengan kepustakaan dan penelitian lapangan sehingga dapat memberikan keterangan yang lengkap bagi pemecahan masalah yang ada. Dari penelitian ini didapat hasil perhitungan yang bervariasi dari kedua sampel, yaitu kertas PPF mengalami penurunan biaya pokok produksi jika menggunakan metode *Activity Based Costing*, sedangkan kertas CF mengalami kenaikan biaya pokok produksi jika menggunakan metode *Activity Based Costing*.

Kata kunci : harga pokok produksi, sistem *activity based costing*

ABSTRACT

STEFANY ROSARI, *Activity Based Costing as an alternative method to calculate cost of goods manufactured of PT. Mediaform Pratama. (Supervised by Drs.Darmansyah HS, Akt, MM, CISA).*

The calculation of cost of goods manufacture is really important to do. Cost of good manufacture will affect market price. If the cost in a certain company is high, so will the market price. Otherwise when the cost is pressed as low as possible, the market price will be low too. Activity Based Costing can be considered as an alternative method to calculate base cost of goods manufacture that is more accurate than the conventional method.

This research was made to analyze and compare the difference of how the conventional method used by PT. Mediaform Pratama to determine their cost of goods manufacture, and how to determine cost of goods manufacture if Activity Based Costing method is used.

This research used descriptive method. Literature and field research was done to collect data to give a complete explanation how to solve the problem. This research concludes that both samples bring out different results. PPF paper showed some decreases in cost of goods manufacture if Activity Based Costing method were used. Otherwise, the CF paper showed an increase in cost of goods manufacture if Activity Based Costing method were used.

Key words : cost of goods manufacture, activity based costing system