

ANALISIS PENERAPAN *ACTIVITY BASED COSTING* DALAM KETEPATAN PENENTUAN HARGA POKOK PRODUKSI

(Studi Pada PT Kanisius Yogyakarta)

Florentina Yuyun Widiastuti
NIM : 021200310

ABSTRAKSI

Metoda *Activity Based Costing* dapat memberikan informasi penetapan biaya yang lebih baik yang dapat membantu manajemen mengelola perusahaan secara efektif dan efisien, serta dapat memberikan pemahaman kepada manajemen terkait dengan kekuatan, kelemahan, dan keunggulan perusahaan. Metoda perhitungan *Activity Based Costing* dapat memberikan informasi harga pokok produksi yang lebih baik dan akurat. Tujuan dari penelitian ini adalah untuk mengevaluasi penerapan harga pokok produksi menggunakan metoda perhitungan yang telah diterapkan oleh PT Kanisius, dengan metoda perhitungan *Activity Based Costing*. Metoda analisis yang digunakan adalah analisis kualitatif. Perhitungan harga pokok produksi dengan metoda *Activity Based Costing* antara perhitungan yang dilakukan oleh peneliti dan harga pokok produksi yang telah diterapkan PT Kanisius terdapat selisih pada hasilnya. Pada produk buku terdapat selisih Rp. 437, atau sekitar 4,7%. Sedangkan pada produk lembaran cetakan terdapat selisih harga pokok produksi sebesar Rp.45 atau sebesar 3,4%. Angka persentase selisih harga pokok produksi tersebut masih dalam batas wajar dikarenakan selisih nilainya cukup rendah. Penerapan metoda *Activity Based Costing* dalam perhitungan harga pokok produksi di PT Kanisius telah dilakukan dengan efisien dengan perhitungan yang akurat. Hal tersebut dibuktikan dengan penerapan metode perhitungan harga pokok produksi berbasis pada aktivitas, dimana hal tersebut sungguh dapat meningkatkan efisiensi biaya produksi, dan mengeliminasi biaya yang tidak bernilai tambah pada produk, sehingga perhitungannya menjadi lebih akurat.

Kata kunci: *Activity Based Costing*, Harga Pokok Produksi

**ANALYSIS OF THE APPLICATION OF ACTIVITY-BASED
COSTING IN THE ACCURACY OF DETERMINING THE COST
OF GOODS PRODUCED
(Study at PT Kanisius Yogyakarta)**

Florentina Yuyun Widiastuti
SN : 021200310

ABSTRACT

The Activity Based Costing method can provide better costing information that can help management manage the company effectively and efficiently, and can provide management with an understanding of the company's strengths, weaknesses, and advantages. The Activity Based Costing calculation method can provide better and more accurate information on cost of goods produced. The purpose of this study is to evaluate the application of cost of goods produced using the calculation method that has been applied by PT Kanisius, with the Activity Based Costing calculation method. The analysis method used is qualitative analysis. The calculation of cost of goods produced with the Activity Based Costing method between the calculations made by the researcher and the cost of goods produced that has been applied by PT Kanisius there is a difference in the results. In book products, there is a difference of Rp. 437, or around 4.7%. Meanwhile, in printed sheet products, there is a difference in cost of goods produced of Rp.45 or 3.4%. The percentage of the difference in cost of goods produced is still within a reasonable limit because the difference in value is quite low. The application of the Activity Based Costing method in calculating the cost of goods produced at PT Kanisius has been carried out efficiently with accurate calculations. This is evidenced by the application of the method of calculating the cost of goods produced based on activities, which can really increase the efficiency of production costs, and eliminate costs that are not value-added to the product, so that the calculation becomes more accurate.

Keyword : Activity Based Costing, Cost of Production