

ABSTRAK

Skripsi dengan judul “Penerapan Metode *Activity Based Costing* Untuk Menentukan Harga Pokok Produksi Pada Usaha Kecil Menengah Lestari Laris di Tulungagung” yang ditulis Anindia Nurhabiba, NIM 12403173105, pembimbing Novi Khoiriawati, S.E., M.Acc.

Penentuan harga pokok produksi yang lebih akurat dapat dilakukan dengan menggunakan metode yang tepat. Salah satu metode tersebut adalah metode *Activity Based Costing* (ABC). Karena dengan metode ini selain menggunakan *cost driver* berdasarkan unit, permasalahan dalam penelitian ini adalah bagaimana cara menentukan harga pokok produksi berdasarkan metode *Activity Based Costing* (ABC). Tujuan penelitian ini adalah untuk mengetahui dan menganalisis penentuan harga pokok produksi berdasarkan metode *Activity Based Costing* (ABC). Pendekatan yang digunakan dalam penelitian ini yang menggunakan pendekatan kualitatif. Jenis penelitian ini adalah studi kasus di Usaha Kecil Menengah (UKM) Lestari Laris Tulungagung. Teknik pengumpulan data adalah observasi, wawancara dan dokumentasi.

Berdasarkan analisis data yang dilakukan, hasil yang diperoleh dalam penentuan harga pokok produksi dengan metode *Activity Based Costing* terdapat perbedaan dengan metode tradisional yang diterapkan UKM. Perhitungan harga pokok produksi dengan metode *Activity Based Costing* untuk produk rambak kulit sapi adalah Rp 69.484, dan untuk produk rambak kulit kerbau sebesar Rp 108.085. Selisih harga pokok produksi untuk rambak kulit Sapi sebesar Rp 2.385, dan selisih untuk rambak kulit kerbau mendapatkan sebesar –Rp 5.069. Perbedaan yang terjadi antara Harga Pokok Produksi berdasar metode tradisional dan metode *Activity Based Costing* disebabkan karena pembebanan biaya *overhead* pabrik pada masing-masing produk. Pada metode tradisional biaya *overhead* pabrik pada masing-masing produk hanya dibebankan pada satu *cost driver* saja yaitu jumlah unit produksi. Akibatnya terjadi distorsi pada pembebanan biaya *overhead* pabrik. Pada metode *Activity Based Costing* biaya *overhead* pabrik pada masing-masing produk dibebankan pada beberapa *cost driver* sehingga metode *Activity Based Costing* mampu mengalokasikan biaya aktivitas ke setiap produk secara tepat berdasar konsumsi masing-masing aktivitas.

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

ABSTRACT

Thesis with the title "Application of Activity Based Costing Methods to Determine Cost of Production in Sustainable Small and Medium Enterprises in Tulungagung" written by Anindia Nurhabiba, NIM 12403173105, The supervisor of Novi Khoiriawati, S.E., M.Acc.

A more accurate determination of the cost of production can be done by using the right method. One of these methods is the Activity Based Costing (ABC) Methods. Because with this system in addition to using a unit-based cost driver, the problem in this study is how to determine the cost of production based on the Activity Based Costing (ABC) Methods. The purpose of this study was to determine and analyze the determination of the cost of production based on the Activity Based Costing (ABC) Methods. The approach used in this study is a qualitative approach. This type of research is a case study in Small and Medium Enterprises (UKM) Lestari Laris Tulungagung. Data collection techniques are observation, interviews and documentation.

Based on the data analysis conducted, the results obtained in determining the cost of production using the activity based costing method are different from the traditional methods applied by the company. The calculation of the cost of production using the Activity Based Costing Method for Rambak Cowhide products is Rp. 69,484, and for Rambak Buffalo Skin products, it is Rp. 108,085. The difference in the cost of production for Cowhide Rambak is Rp 2,385, and the difference for Buffalo Rambak is –Rp 5,069. The difference that occurs between the Cost of Production based on the Traditional methods and the Activity Based Costing Methods is due to the imposition of Factory Overhead Costs on each product. In the traditional methods, factory overhead costs for each product are only charged to one cost driver, namely the number of production units. As a result, there is a distortion in the loading of factory overhead costs. In the Activity Based Costing Methods Factory Overhead Costs for each product are charged to several Cost Drivers so that the Activity Based Costing Methods is able to allocate activity costs to each product appropriately based on the consumption of each activity.

Keywords: Cost of Production, Activity Based Costing Methods, Traditional Methods