

ABSTRAK

Skripsi dengan judul "Perencanaan Penerapan Metode *Activity Based Costing* untuk Menentukan Harga Pokok Produksi pada Usaha Kerajinan Marmer *High Marble* di Tulungagung" yang ditulis Candra Ali Naufal, NIM. 12403193022, pembimbing Dr. Rokhmat Subagiyo, M.E.I.

Penentuan harga pokok produksi yang lebih akurat dapat dilaksanakan melalui metode yang tepat. Salah satu metode yang dilakukan adalah dengan menggunakan metode *Activity Based Costing* (ABC). Dalam menggunakan metode ini selain menggunakan *cost driver* berdasarkan unit, permasalahan dalam penelitian ini adalah bagaimana cara dalam menentukan harga pokok produksi berdasarkan metode *Activity Based Costing* (ABC). Tujuan dari penelitian ini adalah guna mengetahui dan juga 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 Kerajinan Marmer *High Marble* di Tulungagung. Teknik pengumpulan data adalah observasi, wawancara dan juga dokumentasi. Berdasarkan analisa data yang telah dilakukan oleh peneliti, maka hasil yang telah diperoleh dalam penentuan harga pokok produksi dengan metode *Activity Based Costing* terdapat perbedaan dengan metode tradisional yang telah diterapkan pada Usaha Kerajinan Marmer *High Marble* di Tulungagung. Perhitungan harga pokok produksi dengan metode *Activity Based Costing* untuk produk meja teraso adalah Rp313.600, wastafel batu kali adalah Rp146.190, dan untuk produk kursi marmer sebesar Rp198.000. Selisih harga pokok produksi untuk meja teraso sebesar -Rp291.882, wastafel batu kali sebesar -Rp33.498, dan selisih untuk kursi marmer sebesar -Rp52.272.

Perbedaan yang terjadi antara Harga Pokok Produksi berdasar metode tradisional dan metode *Activity Based Costing* dikarenakan pembebanan pada biaya overhead pabrik di tiap-tiap produk. Pada metode tradisional biaya overhead pabrik pada tiap-tiap produk hanya dibebankan pada satu *cost driver* saja yaitu jumlah unit produksi. Sehingga terjadi ketimpangan pada pembebanan biaya overhead pabrik. Pada metode *Activity Based Costing* biaya overhead pabrik pada tiap-tiap produk dibebankan pada beberapa *cost driver* sehingga pada 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 "Planning for Implementing the Activity Based Costing Method to Determine the Cost of Production in High Marble Craft Businesses in Tulungagung" written by Candra Ali Naufal, NIM. 12403193022, supervisor Dr. Rokhmat Subagiyo, M.E.I.

A more accurate determination of the cost of production can be carried out through appropriate methods. One method used is to use the Activity Based Costing (ABC) method. In using this method, apart from using unit-based cost drivers, the problem in this research is how to determine the cost of production based on the Activity Based Costing (ABC) method. The aim of this research is to find out and also analyze the determination of the cost of production based on the Activity Based Costing (ABC) method.

The approach used in this research uses a qualitative approach. This type of research is a case study of the High Marble Craft Business in Tulungagung. Data collection techniques are observation, interviews and documentation. Based on data analysis carried out by researchers, the results obtained in determining the cost of production using the Activity Based Costing method are different from the traditional method that has been applied to the High Marble Craft Business in Tulungagung. The calculation of the cost of production using the Activity Based Costing method for terrazzo table products is IDR 313,600, river stone sinks are IDR 146,190, and for marble chair products IDR 198,000. The difference in the cost of production for a terrazzo table is -Rp. 291,882, a river stone sink is -Rp. 33,498, and the difference for a marble chair is -Rp. 52,272.

The difference that occurs between the Cost of Goods Production based on the traditional method and the Activity Based Costing method is due to the burden on factory overhead costs for each product. In the traditional method, factory overhead costs for each product are only charged to one cost driver, namely the number of production units. So there is an imbalance in the burden of factory overhead costs. In the Activity Based Costing method, factory overhead costs for each product are charged to several cost drivers so that the Activity Based Costing method is able to allocate activity costs to each product appropriately based on the consumption of each activity.

Keywords: Cost of Goods Production, Activity Based Costing Method, Traditional Method