

**ANALISIS PENERAPAN *ACTIVITY BASED COSTING* (ABC) SYSTEM
DALAM MENENTUKAN HARGA POKOK PRODUKSI COKELAT
(Studi Pada Pusat Penelitian Kopi Dan Kakao Indonesia)**

Rizqy Aiddha Yuniawati

Universitas Gadjah Mada

Intisari

Penelitian ini bertujuan untuk menganalisis sistem perhitungan harga pokok produksi yang dapat menghasilkan informasi biaya yang akurat dengan menggunakan *activity based costing* (ABC) *system* dan memberikan rekomendasi kepada pembuat kebijakan Pusat Penelitian Kopi dan Kakao Indonesia untuk menerapkan *activity based costing* (ABC) *system* sebagai upaya perbaikan sistem perhitungan harga pokok produksi. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Penelitian ini menggunakan metode observasi, wawancara, dan dokumentasi untuk mendapatkan data. Hasil penelitian menunjukkan bahwa harga pokok produksi menggunakan *activity based costing* (ABC) *system* untuk produk cokelat *bar dark* mengalami *overcosted* sedangkan untuk produk cokelat *praline* mente, cokelat bubuk 3 in 1, dan sabun kakao mengalami *undercosted*. Hal ini disebabkan perhitungan harga pokok produksi dengan sistem tradisional hanya menggunakan satu *cost driver* yaitu jumlah unit produksi sebagai dasar pembebanan biaya *overhead* pabrik sedangkan *activity based costing* (ABC) *system* menggunakan lebih dari satu *cost driver*. Penggunaan lebih dari satu *cost driver* disesuaikan dengan Pusat Penelitian Kopi dan Kakao Indonesia yang memiliki banyak aktivitas selama proses produksi.

Kata kunci: harga pokok produksi, sistem tradisional, *activity based costing* (ABC) *system*

**AN ANALYSIS OF THE APPLICATION OF AN ACTIVITY-BASED
COSTING (ABC) SYSTEM TO DETERMINE THE COST OF
PRODUCTION OF CHOCOLATE
(A Study at the Indonesian Coffee and Cocoa Research Institute)**

Rizqy Aiddha Yuniawati
Gadjah Mada University

Abstract

This study aims to analyze the calculation system of the cost of production to provide accurate cost information by using an activity-based costing (ABC) system. It is also intended to give recommendations to policy makers of Indonesian Coffee and Cocoa Research Institute to apply the activity-based costing (ABC) system as an effort to improve the calculation system of the cost of production. It was a qualitative research with a case study approach. This research employed interviews, observation and documentation to get the data. The results show that after the cost of production was analyzed using the activity-based costing (ABC) system, the dark chocolate bar products have been overcosted, while cashew chocolate praline, 3-in-1 chocolate powder, and cocoa soap have been undercosted. This is because the calculation of the cost of production with the traditional system only employs one cost driver, that is using the number of production units as the basis of the factory's overhead cost. On the contrary, the activity-based costing (ABC) system uses more than one cost driver. The use of more than one cost driver is suitable for the Indonesian Coffee and Cocoa Research Institute which has many activities during the production process.

Keywords: production cost, traditional system, activity-based costing (ABC) system