



## Intisari

Penelitian ini bertujuan untuk menghasilkan informasi perhitungan biaya yang akurat dengan menggunakan *activity based costing* dan memberikan saran/rekomendasi kepada pembuat kebijakan untuk upaya perbaikan metode perhitungan biaya dengan menggunakan *activity based costing* berdasarkan faktor-faktor yang menyebabkan perusahaan ini belum menerapkan *activity based costing*. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Penelitian ini menggunakan metode wawancara, kuesioner, observasi dan dokumentasi. Penelitian ini menentukan harga pokok produksi dengan menggunakan metode tradisional yang tepat terlebih dahulu, kemudian menentukan harga pokok produksi menggunakan metode *activity based costing*. Hasil dari penelitian ini menunjukkan bahwa harga pokok produksi terdapat *undercosting* dan *overcosting* setelah menggunakan *activity based costing*. Produk yang *undercosting* memiliki karakteristik produk rumit dan di produksi dalam jumlah sedikit. Sedangkan produk yang *overcosting* memiliki kecenderungan produk lebih sederhana dan di produksi dalam jumlah banyak. Perusahaan ini belum menerapkan *activity based costing* karena kurangnya sumber daya manusia yang kompeten dan pencatatan data mengenai konsumsi sumber daya untuk setiap pesanan produk tidak lengkap.

Kata kunci: biaya, akuntansi biaya tradisional, *activity based costing*



### ***Abstract***

*This study aims to generate accurate cost information using activity based costing. It also provides suggestions/recommendations for the decision makers to improve the cost calculation method using activity based costing developed from the factors that have caused this company not to implement activity based costing yet. This was a qualitative research with a case study approach. This research employed interviews, questionnaires, observation, and documentation. In this study the cost production was first determined using the traditional method, and then it was calculated using activity based costing method. The results of this study indicate that after the cost of production was analyzed using activity based costing method, product undercosting and product overcosting have occurred in the production. Product undercosting was found in the products with complicated characteristics and produced in small quantities. On the other hand, product overcosting was identified in the simpler products produced in large quantities. The company has not yet implemented activity based costing because it lacks competent human resources and has only incomplete data on the resource consumption of each product.*

*Keywords: cost, traditional cost system, activity based costing*