

ABSTRACT

This research analyzes and compares the traditional costing system used by Yogyakarta branch of PT Serasi Autoraya (SERA) with the activity-based costing (ABC) system in the growing vehicle leasing industry, a part of service industry in which ABC is viewed as having little benefit than manufacturing industry. The finding of this research reveals that, under traditional costing system, the leasing cost of unit of cars owned by SERA are equally allocated at Rp2.604.318,- on each type of car. Under ABC system, the identification of activities and allocation of cost associated with them allows for each type of car to have varying amount of leasing cost per unit, ranging from Rp2.317.447,- at the lowest to Rp5.059.199,- at the highest.

The differences in leasing cost between traditional costing and ABC system, as well as the varying degree of profit margin generated from the system resulted in the identification of activities. Under traditional costing system, all cost are allocated directly to leasing cost of each unit of car, and equally allocated on each type of car, whereas under ABC system, each activities are identified, and the indirect costs associated to each activities are allocated into the leasing cost of each unit of car. Such system allows for costs of each activities identified to be allocated more accurately, at the expense of having higher cost in designing such system within the company. Allocating costs and determining leasing cost using activity-based costing system is deemed more accurate because it fits with the requirement to allocate costs in line with the level of activity consumption as opposed to the traditional costing system.

ABSTRAK

Penelitian ini menganalisis dan membandingkan traditional costing system yang digunakan oleh PT Serasi Autoraya (SERA) cabang Yogyakarta dengan activity-based costing (ABC) system di industri leasing transportasi, bagian dari industri jasa dimana ABC dianggap memberikan sedikit manfaat daripada industri manufaktur, yang sedang bertumbuh. Hasil dari penelitian ini menemukan bahwa dengan traditional costing system, biaya leasing sebuah unit mobil yang dimiliki oleh SERA dibagi rata dengan nilai Rp2.604.318,- pada setiap tipe mobil. Dengan ABC system, setiap aktivitas yang diidentifikasi, serta alokasi biaya pada aktivitas tersebut memberikan biaya leasing per unit yang bervariasi antara tipe mobil, mulai dari Rp2.317.447,- hingga Rp5.059.199,-.

Perbedaan biaya leasing antara traditional costing system dan ABC system memberikan variasi profit margin yang dihasilkan dari setiap sistem dari identifikasi aktivitas. Dengan traditional costing system, semua biaya leasing dialokasikan ke setiap jenis mobil secara bagi rata per unit. Dengan ABC system, biaya tidak langsung yang dihasilkan oleh setiap aktivitas yang telah diidentifikasi kemudian dialokasikan ke biaya leasing per unit mobil. Sistem tersebut memungkinkan untuk alokasi biaya tidak langsung secara akurat, dengan kelemahan tingginya biaya yang dibutuhkan untuk mendesain sistem tersebut. Alokasi biaya dan menentukan biaya leasing dengan ABC system dianggap lebih akurat karena sistem ini lebih cocok dengan kebutuhan alokasi biaya yang sepadan dengan tingkat konsumsi aktivitas ketimbang traditional costing system.