

## INTISARI

Taxi 373737 Yogyakarta belum menggunakan perhitungan harga pokok produksi mobil yang tepat karena belum menjabarkan biaya yang timbul dari masing-masing departemen produksi dan tidak memperhitungkan semua biaya yang dikeluarkan untuk memproduksi mobil, terutama biaya *overhead* pabrik yang timbul selama proses produksi. Penelitian ini memiliki tujuan untuk menganalisis hasil perhitungan harga pokok produksi mobil menurut perusahaan dan hasil perhitungan harga pokok produksi mobil dengan metode *Activity Based Costing* (ABC). Metode *Activity Based Costing* (ABC) dipilih karena metode ini memperhitungkan lebih dalam *cost*/biaya yang dikeluarkan oleh perusahaan selama proses produksi berlangsung. Penelitian ini menggunakan metode penelitian deskriptif kuantitatif, adapun data yang dikumpulkan diperoleh melalui wawancara dan observasi langsung di lapangan. Hasil penelitian ini memberitahu bahwa tidak ada selisih yang besar antara perhitungan harga pokok produksi yang sudah dilakukan oleh perusahaan dengan perhitungan harga pokok produksi menggunakan metode *Activity Based Costing* (ABC). Hasil penelitian ini dapat digunakan perusahaan untuk penerapan metode perhitungan harga pokok produksi yang sesuai dengan perusahaan.

**Kata Kunci:** Harga Pokok Produksi Mobil, Penentuan Harga Pokok Produksi, *Activity Based Costing*, Biaya *Overhead*.

## ABSTRACT

*Taxi 373737 Yogyakarta have not used cost of goods manufactured calculation correctly because this company have not elaborate the cost that come up from each production department and did not calculate all the cost that the company paid to produce cars, especially the overhead cost during the production process. This research has a purpose to analyze the cost of goods manufactured outcome based on company's calculation and the cost of goods manufactured using Activity Based Costing (ABC) method. Activity Based Costing (ABC) Method was chosen because this method calculating the cost that company pay during the production process way deeper. This research use quantitative descriptive method because the data were collected from interview and field observation. The outcome of this research tells that there is no significant differences between the cost of goods manufactured calculation that company already did and cost of goods manufactured calculation using the Activity Based Costing Method (ABC). The outcome of this research can be used by the company to implement the cost of goods manufactured calculation method that suit the company itself.*

**Keywords :** *Cost of goods manufactured of Cars, Determination of Cost of goods manufactured, Activity Based Costing, Overhead Cos*