ABSTRACT

Roifah Miftakhul. 2013, THESIS. Title: “The Design of Activity Based Costing Methods In Improving Accuracy Calculation of Fundamental Cost Sugar Industry Production PT. PG. Krebet Baru Bululawang Malang”

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Keywords : Activity Based Costing, Calculation Accuracy of HPP.

Activity Based Costing (ABC) is a method that can rectify the shortcomings of traditional methods to allocate factory overhead costs corresponding consumption of each activity, which will be able to accurately capture the HPP.

The research conducted at PT. PG. Krebet Baru. It has aims to measure the HPP in 2012 by using traditional methods and the design of the ABC method. Then compare the two methods and comparing the data obtained by using the whole theory.

The results showed the traditional calculation of HPP by using the ABC method, obtaining the higher results for much volume products. It is sugar product. By the differences Rp. 4000 (costing over) and the product drops obtain lower results for volume product with a little difference Rp -11,000 (under-costing). This is due to differences in manufacturing overhead loading on each product, when using only traditional use only one type of cost driver in the form of number of units. While uses ABC more than one type of cost driver based activities is incurred in the production process. Application of ABC is expected overhead cost allocation to each product based on the consumption of each activity. The other aim is for getting the cost of production information that is accurate. The researcher suggested that efficient management in making decisions regarding the selling price of each product.