

## ABSTRACT

Evi Linda Lestari ,2015. THESIS. Title of: "Determination of Cost of Production Based Analysis "*Activity Based Costing*" (A Case Study in CV. PATT ENGINEERING)"

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Cost of production activity plays a role in determining the calculation of cost of goods production and resulted in the determination of the exact selling price. Cost of management such as the use of Activity Based Costing are: Elimination (ABC) play a role in determining the cost of goods production. Activity Based Costing (ABC) can help analyze the data calculation occurs when overcosted and undercost on each product. From this background necessary to study entitled "analysis determining the cost of production based on the" Activity Based Costing (ABC) "(Case Study at CV. PATT ENGINEERING"

This research used descriptive quantitative research. The stages of this study were divided into three groups; The first group included, identifying activities, determine the associated costs, uniform grouping activity, combining the cost of activities grouped. The second step included: calculating the cost of loading (overhead costing) for each activity, and the third stage of calculating and comparing the cost of production by using the conventional method and the method of activity based costing, knowing the overcosted and undercosted product.

From the results of the study showed that the cost of goods produced using Activity Based Costing are: Elimination (ABC) on CV. PATT ENGINEERING more accurately compared using traditional methods. It can be seen from the results of the analysis of differences in the determination of the price of the staple production on each product calculated by traditional methods and Activity Based Costing are: Elimination (ABC), proceeds to data that experiencing undercost is a type of EMT Poertable Rp-597.392, 18; EMT CE IDR-1.051.691,69; EVM IDR-285.445,24; TFS Rp 310.704.-,65. While the results data that is experiencing is overcost EMT Panels Rp 18.532,56; DTF Online (5Slave) of Rp. 1.251.192 b; RP. VIM 329.367, 81