

Analisa Harga Pokok Produksi KWH Meter Berdasarkan Sistem Activity Based Costing pada PT. Fujidharma Electric, Kawasan Industri Pulo Gadung = Analyses Cost of Goods Manufactured of KWH Meter Based on Activity Based Costing system at PT. Fujidharma Electric, Industrial Area of Pulo Gadung

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Abstrak

Seiring dengan meningkatnya persaingan bisnis, pengembangan teknologi, dan perkembangan sistem informasi teknologi dalam proses produksi telah mendorong banyak perusahaan untuk terus mengembangkan potensi yang tersedia semaksimal mungkin. Masalah yang biasanya dihadapi oleh banyak perusahaan salah satunya adalah dengan sistem akuntansi biaya yang diterapkan perusahaan sudah tidak lagi sesuai dengan perkembangan perekonomian saat ini, sehingga dapat terjadi distorsi biaya yang disebabkan oleh adanya diversifikasi produk baik dari segi jumlah maupun jenis aktivitas sumber dayanya. Maka dibutuhkan sistem baru untuk dapat menunjang kebijakan perusahaan dan untuk menentukan harga pokok produksi agar lebih akurat dalam menentukan harga jual yang kompetitif.

Ini dikenal dengan nama Activity-Based Costing (ABC).

.....Along with the increasing of business emulation, technological deveiopment, and growth of technological information system in course of production have pushed a lot of company to be non-stopped to develop potency which i s made available by maximal. The problem which is generally faced by a lot of company one of them is with accounting system of expense applied by a company have no longer as according to growth of economics in this time, so that can be happened by distortion of expense which is because of existence of good product diversification from facet sum up and also the type activity of resource. Is hence required a new system to can support policy of company and to determine cost of good sold of production in order to more accurate in detennining price sell which competitive. This is recognized by the name of Activity-Based Costing (ABC).