

Usulan implementasi sistem activity based costing pada PT Tomang Plastindo Utama = Implementing activity based costing in PT Tomang Plastindo Utama

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Abstrak

Tesis ini mengusulkan penerapan sistem Activity Based Costing di Pabrik plastik dengan mengambil ruang lingkup pada departemen produksi. Penerapan sistem Activity Based Costing akan dilakukan untuk menghitung biaya per kg masing-masing produk PT Tomang Plastindo Utama serta untuk menganalisis perbedaan penerapan sistem Activity Based Costing dan sistem biaya standar.

Penelitian ini adalah studi kasus di PT Tomang Plastindo Utama yang sumber datanya adalah data keuangan dan data non-keuangan perusahaan pada tahun 2011. Metode penelitian yang digunakan adalah penelitian kepustakaan, penelitian lapangan, dan metode deskriptif.

Hasil penelitian menyatakan bahwa ada perbedaan mengenai perhitungan biaya secara sistem biaya standar dengan sistem Activity Based Costing. Sistem Activity Based Costing menyediakan informasi mengenai aktivitas yang menimbulkan biaya yang cukup signifikan sehingga dapat diperoleh informasi pembebanan yang lebih akurat dibandingkan sistem biaya standar.

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This thesis proposes an implementation of the Activity Based Costing in a plastic manufacturing by taking the scope on the production department. Application of activity based costing system will be carried out to calculate the cost per kg of each product of PT Tomang Plastindo Utama to analyze the differences in the implementation of Activity Based Costing systems and standard cost systems.

This study is a case study conducted at PT Tomang Plastindo Utama by using the firm financial and non-financial data in 2011. The research methods used in this study are literature review, observation, and descriptive research.

The results of the study shows that there is a difference between allocating overhead cost with standard costing system and activity based costing system. Activity based costing system provides information on the activities that give rise to significant cost so as to obtain more accurate information than standard cost system.