

Implementasi activity based costing terhadap kinerja perusahaan

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Abstrak

Activity Based Costing (ABC) has come as an attractive tool to traditional costing systems. Traditional accounting has tendency to provide information, which though accurate is often late, irrelevant, and misleading. ABC system has been identified as one suitable approach to address these problems. The adoption of the ABC systems has been believed as the one of the key factor for better performance of the organizations. Nevertheless, researches found various results about the impact of ABC systems adoption. The result showed a better performance in one side, On the other side the adoption of the systems brought no significant change in the organization performance. These indicate the importance of using contingency approach to see the impact of implementation of the ABC systems.