

Usulan penerapan sistem activity-based costing dan time-driven activity-based costing: studi kasus pada perusahaan distributor farmasi XYZ = Proposal of activity based costing and time driven activity based costing case study on pharmacy distributor company XYZ

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Abstrak

Penelitian ini bertujuan untuk membandingkan perhitungan biaya per pelanggan dengan sistem ABC konvensional dan TDABC, membandingkan perhitungan profitabilitas per pelanggan dengan sistem ABC konvensional dan sistem TDABC, dan menyarankan tindakan apa yang dapat dilakukan PT XYZ setelah mengetahui besarnya biaya per pelanggan. Penelitian merupakan studi kasus dengan metode penelitian berupa studi literatur, wawancara, dan dokumentasi.

Hasil penelitian menunjukkan bahwa PT XYZ memiliki pelanggan yang menguntungkan dan tidak menguntungkan. PT XYZ juga dapat mengklasifikasikan pelanggan berdasarkan jenisnya: passive, yaitu rumah sakit, pelanggan high cost-to-serve, yaitu apotik, pelanggan price-sensitive, yaitu institusi/tender, PBF, dan toko obat, dan pelanggan aggressive, yaitu supermarket.

*This study aimed to compare the calculation of cost per customer with conventional ABC and TDABC system, calculation of profitability per customer compared with the conventional ABC system and TDABC system, and suggest what actions to do for XYZ after finding out the cost per customer. The research is a case study with research methods such as literature studies, interviews, and documentation. The results showed that XYZ has customers which are profitable and unprofitable. XYZ also can classify customers by type: passive, ie hospitals, high customer cost-to-serve, namely pharmacies, price-sensitive customers, namely institutional / tender, PBF, and drug stores, and customers aggressive, namely supermarkets.*