

Analisis sistem akuntansi biaya tradisional dan desain activity based costing pada perusahaan manufaktur studi kasus: PT X = Traditional costing system analysis and design of activity based costing in manufacturing company case study PT. X / Novi Nurul Fatimah

Novi Nurul Fatimah, author

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mendesain Activity Based Costing ABC pada PT X dan menganalisis perbandingan hasil perhitungan beban pokok penjualan BPP metal fastener MF , vislon fastener VF , dan plastic fastener PF tipe open dan close antara sistem akuntansi biaya tradisional dan sistem ABC. Metode penelitian yang digunakan adalah penelitian kepustakaan, penelitian lapangan, dan metode deskriptif. Hasil yang didapat adalah penerapan sistem ABC pada PT X dapat dilakukan melalui tiga tahap, yaitu: mengidentifikasi aktivitas, membebankan biaya sumber daya ke aktivitas dan membebankan biaya aktivitas ke objek biaya. Terdapat perbedaan hasil perhitungan BPP antara sistem ABC dengan sistem akuntansi biaya tradisional, yaitu terjadi overpricing pada produk PF open dan PF close dan underpricing pada produk MF open, MF close, VF open, dan VF close.

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ABSTRACT

This research aims to analyze and formulate Activity Based Costing ABC in PT X and Activity based costing of Cost of Goods Sold COGS result calculation, metal fastener MF , vislon fastener VF , and plastic fastener PF open and close type between traditional cost accounting system and ABC. This research method is library research, field research, and descriptive method. Obtained result is the ABC system implementation at PT X can be done in three stages, which are activity identification, charge resource costs to activity and charge activity costs to object costs. Different COGS calculation results obtained between ABC system with traditional cost accounting system, which occurred overpricing on product of PF open and PF close and underpricing on product of MF open, MF close, VF open and VF close.