

Analisis biaya produksi dengan metode Activity Based Costing "ABC" pada PT. Supratama Aneka Industri = Analysis of production costs using Activity Based Costing "ABC" method in PT. Supratama Aneka Industri

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Abstrak

ABSTRAK

Tesis ini menganalisis mengenai biaya pokok produksi pada PT. Supratama Aneka Industri. Dimana perhitungan biaya pokok produksi yang dilakukan oleh perusahaan menggunakan metode tradisional dibandingkan dengan metode activity based costing untuk mengetahui sejauh mana distorsi biaya pokok produksi dari metode yang digunakan perusahaan. Perhitungan dengan metode activity based costing dilakukan sesuai dengan literatur. Hasil analisis menunjukkan bahwa metode tradisional yang digunakan perusahaan saat ini memiliki distorsi yang cukup signifikan jika dibandingkan dengan metode activity based costing. Dimana produk A, B, dan D mengalami overstated, sedangkan produk C, E, dan F mengalami understated.

ABSTRACT

This thesis analyzes the cost of production at PT. Supratama Aneka Industri. Where the calculation of the cost of production carried out by the company uses the traditional method compared to the activity based costing method to determine the extent of distortion of the cost of production from the method used by the company. Calculations using the activity based costing method are carried out according to the literature. The results of the analysis show that the traditional method used by the company today has a significant distortion when compared to the activity based costing method. Where products A, B, and D are overstated, while products C, E, and F are understated.