

## Evaluasi Perhitungan Activity-Based Costing Pada Unit Usaha AA (Pengolahan Teh Hitam) Di PT. XYZ = Evaluation Of Activity-Based Costing Calculations In AA Business Unit (Black Tea Processing) At PT. XYZ

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### Abstrak

Penelitian ini bertujuan untuk menganalisis perhitungan biaya produksi teh hitam CTC dan teh hitam Orthodox pada unit usaha AA di PT. XYZ dengan penerapan Activity-Based Costing. Jenis penelitian ini adalah studi kasus dengan pendekatan kualitatif. Data penelitian diperoleh dari observasi, menganalisis dokumen organisasi, serta wawancara dengan manajer, kepala pabrik, dan kepala tata usaha keuangan. Penelitian dilakukan dengan mengidentifikasi aktivitas, membebankan biaya sumber daya ke aktivitas, mengukur jumlah konsumsi aktivitas setiap objek biaya, menghitung tarif aktivitas, dan membebankan biaya aktivitas ke objek biaya. Hasil penelitian ini menunjukkan bahwa biaya produksi teh hitam CTC dinilai terlalu rendah (undervalued) dan biaya produksi teh hitam Orthodox dinilai terlalu tinggi (overvalued). Selain itu, penelitian ini juga menunjukkan bahwa hasil perhitungan Activity-Based Costing dapat membantu pengambilan keputusan serta dapat membantu analisis efisiensi biaya.

.....This study aims to analyze the calculation of production costs for CTC black tea and Orthodox black tea in the AA business unit at PT. XYZ with the implementation of Activity-Based Costing. This type of research is a case study with a qualitative approach. Research data were obtained from observations, analyzing organizational documents, and interviews with managers, factory heads, and heads of financial administration. Research is conducted by identifying activities, assigning resource costs to activities, measuring the amount of activity consumption for each cost object, calculating activity rates, and assigning activity costs to cost objects. The results of this study indicate that the production costs of CTC black tea are undervalued and the production costs of Orthodox black tea are overvalued. In addition, this study also shows that the results of Activity-Based Costing calculations can help decision making and can help analyze cost efficiency.