

ABSTRACT

This study aims to analyze the differences in calculating the cost of production using the traditional costing method and the Activity Based Costing (ABC) method at Rizqia Bakery. The traditional method allocates manufacturing overhead costs broadly, while the ABC method assigns costs based on activities that consume production resources. This research employs a quantitative descriptive approach using primary data obtained through observation and interviews, as well as secondary data from production cost records. The results indicate differences in the cost of production between the two methods, where the ABC method produces a lower cost per unit and a higher profit margin. These differences are mainly due to more accurate overhead cost allocation under the ABC method. Therefore, the ABC method is considered more appropriate for determining selling prices and supporting managerial decision-making in bakery SMEs.

Keywords: Cost of Production, Activity Based Costing, Traditional Costing, SMEs, Bakery

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan perhitungan harga pokok produksi (HPP) menggunakan metode tradisional dan metode *Activity Based Costing* (ABC) pada Toko Rizqia Bakery. Metode tradisional membebankan biaya overhead pabrik secara umum, sedangkan metode ABC mengalokasikan biaya berdasarkan aktivitas yang mengonsumsi sumber daya produksi. Penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan data primer yang diperoleh melalui observasi dan wawancara, serta data sekunder berupa catatan biaya produksi. Hasil penelitian menunjukkan bahwa terdapat perbedaan nilai HPP antara metode tradisional dan metode ABC, di mana metode ABC menghasilkan HPP yang lebih rendah dan margin keuntungan yang lebih tinggi. Perbedaan ini terutama disebabkan oleh perbedaan pembebanan biaya overhead pabrik yang lebih akurat pada metode ABC. Dengan demikian, metode ABC dinilai lebih tepat digunakan sebagai dasar penetapan harga jual dan pengambilan keputusan manajerial bagi UMKM bakery.

Kata kunci: *Harga Pokok Produksi, Activity Based Costing, Metode Tradisional, UMKM, Bakery*