

ABSTRAK

Zumrotul Azizah, Evaluasi Penerapan *Activity Based Costing* (ABC) Terhadap Penentuan Harga Pokok Produksi PG Gempolkrep. Dibawah bimbingan Dr. Prasetyono, S.E.,M.Si dan Yuni Rimawati, S.E.,MSAk.,Ak.,CA

Penelitian ini berupaya mengevaluasi penerapan *Activity Based Costing* terhadap penentuan harga pokok produksi PG Gempolkrep. Tujuan penelitian ini untuk mengetahui penerapan *Activity Based Costing* (ABC) dalam menentukan Harga Pokok Produksi pada pabrik gula Gempolkrep dan untuk mengetahui dampak dari penerapan *Activity Based Costing* (ABC) dalam menentukan Harga Pokok Produksi pada pabrik gula Gempolkrep. Penelitian ini merupakan jenis kualitatif. Hasil penelitian ini menunjukkan PG Gempolkrep telah menerapkan sistem *Activity Based Costing* dalam penentuan harga pokok produksi, dan prosentase pembebanan biaya pada biaya overhead pabrik telah di tentukan oleh pihak direksi dan dampak dari penerapan *Activity Based Costing* yang ditentukan oleh pihak direksi, PG Gempolkrep tidak mengetahui secara rinci asal usul dari prosentase pembebanan biaya pada biaya overhead pabrik.

Kata Kunci: *Activity Based Costing*, harga pokok produksi gula

ABSTRACT

Zumrotul Azizah, *the Application Evaluation of Activity Based Costing (ABC) Determination of Production cost at PG Gempolkrep. Under the guidance of Dr. Prasetyono, SE, M.Si and Yuni Rimawati, SE, MSAk., Ak., CA*

This study seeks to evaluate the implementation of Activity Based Costing to determine the production cost of PG Gempolkrep. The purpose of this study is to determine the application of Activity Based Costing (ABC) in determining the Cost of Production at sugar mills Gempolkrep and to determine the impact of the application of Activity Based Costing (ABC) in determining the production cost of the sugar factory Gempolkrep. This study is qualitative. The results showed PG Gempolkrep has implemented Activity Based Costing system in determining the cost of production, and the percentage of charging on factory overhead costs has been determined by the board of directors and the impact of the application of Activity Based Costing is determined by the directors. PG Gempolkrep did not know detailed the origins of the percentage fee charged at the factory overhead costs.

Keywords: Activity Based Costing, the cost of production of sugar