

ABSTRAK

Cindy Rahmawati, Penerapan *Activity Based Costing Method* Untuk Menetapkan Harga Pokok Produksi Industri Roti IN Surabaya. Dibawah bimbingan Anis Wulandari, S.E., MSA., Ak., CA.

Penelitian ini bertujuan untuk menganalisis penerapan metode *Activity Based Costing* dalam menetapkan harga pokok produksi dan laba pada industri Roti IN Surabaya, menganalisis penerapan metode *Activity Based Costing* pada laba, mengetahui pengaruh penerapan metode *Activity Based Costing* dalam penetapan harga pokok produksi, serta mengetahui pengaruh penerapan metode *Activity Based Costing* pada laba industri Roti IN Surabaya.

Penelitian ini termasuk jenis penelitian kuantitatif dengan menggunakan pendekatan deskriptif. Penelitian ini menggunakan sumber data sekunder berupa laporan keuangan industri Roti IN Surabaya. Pengumpulan data penelitian dilakukan dengan cara mengambil dokumentasi dan melakukan observasi pada industri Roti IN Surabaya.

Hasil penelitian menunjukkan bahwa Perhitungan harga pokok produksi pada Industri Roti IN Surabaya dengan metode tradisional lebih kecil (<) daripada *Activity Based Costing Method* yaitu pada produk Roti Tawar Rp. 1.624 < Rp. 4.843, dan pada produk Roti Manis Coklat Rp. 1.722 < 3.164, namun pada produk Roti Isi Keju metode tradisional lebih besar yaitu Rp. 2.783 > 2.093,19, Selisih perhitungan harga pokok produk dengan metode tradisional dengan *Activity Based Costing Method* masing masing sebesar Rp. -689,81 untuk Roti Isi Keju, Rp. 3.219,9 untuk Roti Tawar, dan Rp. 1.442,65 untuk Roti Manis Coklat. Sedangkan perolehan laba jika dihitung menggunakan metode tradisional hasilnya adalah Rp. 42.436.504, sedangkan jika menggunakan *Activity Based Costing* maka jumlah laba yang dihasilkan yakni sebesar Rp. 36.517.523,1, hasil tersebut menunjukkan hasil laba dengan metode ABC lebih kecil dibanding dengan metode tradisional.

Simpulan dari penelitian ini adalah dengan menggunakan metode *activity based costing* perusahaan dapat mengetahui penghitungan harga pokok produksi yang lebih rinci dan perusahaan dapat mengambil keputusan memutuskan harga produk yang relevan dengan harga pokok produksi, karena pembebanan pada *Activity Based Costing Method* yang lebih rinci dengan melibatkan banyaknya aktivitas yang memerlukan sejumlah biaya. Dengan menggunakan metode *activity based costing*, maka perolehan laba diharapkan akan meningkat daripada menggunakan metode tradisional, karena alokasi biaya yang merata pada seluruh aktivitas akan memengaruhi harga produksi, semakin banyak aktivitas yang terlibat maka harga pokok produksi akan semakin meningkat dan laba akan berkurang.

Kata kunci : *Activity Based Costing*, Harga Pokok Produksi, Laba

ABSTRACT

Cindy Rahmawati, *Application of Activity Based Costing Method to Determine the Cost of Goods Manufactured of IN Surabaya Bread Industry. Under the guidance of Anis Wulandari, S.E., MSA., Ak., CA.*

This study aims to analyze the application of the Activity Based Costing method in determining the cost of goods produced and profits in the IN Surabaya Bread industry, analyze the application of the Activity Based Costing method to profits, determine the effect of applying the Activity Based Costing method in determining the cost of goods produced, and determine the effect of applying the Activity Based Costing method on the profits of the IN Surabaya Bread industry.

This research is a type of quantitative research using a descriptive approach. This study uses secondary data sources in the form of financial statements of the IN Surabaya Bread industry. Research data collection was carried out by taking documentation and making observations in the IN Surabaya Bread industry.

The results showed that the calculation of the cost of goods produced in the IN Surabaya Bread Industry with the traditional method was smaller (<) than the Activity Based Costing Method, namely in the Fresh Bread product Rp. 1,624 Rp 4,843, and in the Sweet Chocolate Bread product Rp 1,722 3.164, but the traditional method for Cheese Filled Bread products is greater, namely Rp. 2,783 2,093.19, The difference in the calculation of the cost of goods with the traditional method with the Activity Based Costing Method is Rp 689 81 for Cheese Filled Bread, Rp. 3,219 9 for Fresh Bread, and Rp. 1.442 65 for Brown Sweet Bread While the profit if calculated using the traditional method the result is Rp. 42,436,504, while if using Activity Based Costing then the amount of profit generated is Rp. 36,517,523 1, these results show the profit results with the ABC method are smaller than the traditional method.

The conclusion of this study is that by using the activity-based costing method, the company can find out the calculation of the cost of goods produced in more detail and the company can make decisions to decide the price of products that are relevant to the cost of goods produced, because the charging in the Activity Based Costing Method is more detailed by involving many activities that require a number of costs. By using the activity-based costing method, the profit is expected to increase rather than using the traditional method, because the allocation of costs evenly across activities will affect the price of production, the more activities involved, the cost of goods produced will increase and profits will decrease.

Keywords: Activity Based Costing, Cost of Goods Manufactured, Profit