

ABSTRAK

Dunia usaha di beberapa tahun terakhir ini masih banyak mengalami perubahan yang menyebabkan adanya perubahan yang signifikan dalam manajemen suatu perusahaan. Dalam memenangkan persaingan ada beberapa hal yang perlu diperhatikan, seperti *quality*, *service* dan *price*. Harga pokok mempunyai peranan yang sangat penting dalam menentukan harga jual produk. Salah satu metode yang bisa digunakan adalah *Activity Based Costing (ABC)*.

Jenis penelitian yang diterapkan dalam penelitian ini adalah penelitian deskriptif analisis yaitu metode analisis yang digunakan untuk memperoleh gambaran yang jelas, sistematis, serta akurat mengenai suatu objek penelitian yang dilakukan dengan cara mengumpulkan, mengklasifikasi, menyiapkan, mengolah data kemudian di analisis.

Hasil perhitungan harga pokok yang digunakan oleh CV. Preanger Prima Rasa Jember terdapat hasil perhitungan yang berbeda antara hasil perhitungan harga pokok *activity based costing system* dan hasil perhitungan harga pokok produksi sistem tradisional. Besarnya selisih pada hasil perhitungan menggunakan sistem tradisional dan sistem *activity based costing* akan menimbulkan keuntungan bagi perusahaan apabila menerapkan sistem *activity based costing*.

Kata Kunci : *Activity Based Costing*, Harga Pokok Produksi

ABSTRACT

The business world. In the last few years there are still many changes that cause a significant change in management acompany. In winning the competition there are several things that need to be addressed pay attention, such as quality, service and price. Cost of goods has a role.

Very imfortant in determining the selling price of the product. One method that can be used use is Activity Based Costing (ABC). This research applied in this research is research descriptive analysis, namely the analysis method used to obtain a clear, systematic, and accurate description of an obbject of research that is done by collecting, slassifying, preparing, processing the data is then analyzed.

The results of the calculation of the cost of goods used by CV. Preanger Prima Rasa Jember, there are different calculation results between the calculation of the cost of goods based on the activity based costing system and the results of the calculation of the cost of goods manufactured in the traditional system. The size of the selection in the calculation results using a traditional system and an activity based costing system will bring benefits to the company if it implements an activity based costing system.

Keywords : Activity Based Costing, Cost of Production