

ABSTRAK

Santoso, Firman Budi, 2020, skripsi. Analisis Penentuan Harga Pokok Produksi Berdasarkan Metode *Activity Based Costing* Pada PG. Wonolangan Kabupaten Probolinggo. (Studi Kasus pada PG. Wonolangan Kabupaten Probolinggo). Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Penelitian dilakukan di PG. Wonolangan Kabupaten Probolinggo dengan tujuan untuk mengetahui Analisis Penentuan Harga Pokok Produksi (Studi Kasus pada PG. Wonolangan Kabupaten Probolinggo).

Jenis penelitian yang digunakan adalah deskriptif kuantitatif. Populasi dalam penelitian ini adalah rincian biaya produksi dan non produksi. Sampel yang digunakan dalam penelitian ini adalah data-data biaya produksi.

Penelitian ini bertujuan untuk menganalisis bagaimana perbedaan penentuan harga pokok produksi antara metode akuntansi biaya tradisional dan metode *Activity Based Costing* di PG. Wonolangan Dringu. Pada penelitian ini *cost driver* yang digunakan dalam perhitungan harga pokok produksi pada PG. Wonolangan Dringu adalah jumlah biaya bahan baku, biaya tenaga kerja langsung dan biaya *overhead* pabrik sehingga *Activity Based Costing* mampu mengalokasikan biaya aktivitas ke setiap produk dengan tepat dan berdasarkan konsumsi masing-masing produk. Hasil dari perhitungan dan perbandingan antara metode akuntansi biaya tradisional dan *Activity Based Costing* dapat diketahui bahwa hasil perhitungan harga pokok produksi dengan metode akuntansi biaya tradisional lebih rendah dibandingkan perhitungan harga pokok produksi menggunakan metode *Activity Based Costing*.

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

ABSTRACT

Santoso, Firman Budi, 2020, thesis. Analysis of Determination of Cost of Production Based on the Activity Based Costing Method in PG. Wonolangan Probolinggo Regency. (Case Study at PG. Wonolangan, Probolinggo Regency). Accounting Study Program, Faculty of Economics, Panca Marga University Probolinggo.

The study was conducted at PG. Wonolangan Probolinggo Regency with the aim to find out the Determination of Cost of Production Analysis (Case Study in PG. Wonolangan Probolinggo Regency).

This type of research is quantitative descriptive. The population in this study is the breakdown of production and non-production costs. The sample used in this study is data on production costs.

This study aims to analyze how differences in the determination of cost of production between traditional cost accounting methods and the Activity Based Costing method in PG. Wonolangan Dringu. In this study the cost driver used in the calculation of the cost of production at PG. Wonolangan Dringu is the amount of raw material costs, direct labor costs and factory overhead costs so that Activity Based Costing is able to allocate activity costs to each product appropriately and based on the consumption of each product. The results of the calculation and comparison between traditional cost accounting methods and Activity Based Costing can be seen that the results of the calculation of the cost of production with the traditional cost accounting methods are lower than the calculation of the cost of production using the Activity Based Costing method.

Keywords: Cost of Production, Activity Based Costing