

ABSTRAK

Chairunisa Wiguna, NPM 71190313043, Analisis Perbandingan Metode Tradisional Dengan Metode *Activity Based Costing* Dalam Menentukan Harga Pokok Produksi (Studi Kasus Akbar Jaya Bakery), Dibimbing Oleh : Sri Elviani, S.E., M.Si., Sebagai Pembimbing I, Dan Shofwan Andri S.E., A.K., M.Si Sebagai Pembimbing II, Skripsi : 2023

Penelitian yang dilakukan penulis bertujuan untuk mengetahui dan menganalisis penentuan harga pokok produksi berdasarkan metode *Activity Based Costing* (ABC) pada Akbar Jaya Bakery dan untuk mengetahui apakah manajemen pada Akbar Jaya Bakery dapat melakukan analisis yang lebih akurat mengenai volume penjualan yang diperlukan untuk pengambilan keputusan dengan metode *Activity Based Costing* (ABC). Hasil penelitian menunjukkan bahwa Perhitungan Harga Pokok Produksi Menggunakan Metode *Activity Based Costing* lebih akurat dan menguntungkan dibandingkan dengan metode tradisional, karena Metode *Activity Based Costing* memberikan hasil yang lebih kecil dibandingkan Metode Tradisional sehingga pihak perusahaan bisa menimbang kembali metode yang dipakai dalam menentukan Harga Pokok Produksinya.

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

ABSTRACT

Chairunisa Wiguna, NPM 71190313043, Comparative Analysis of Traditional Methods with Activity Based Costing Methods in Determining Cost of Production (Case Study of Akbar Jaya Bakery), Supervised by: Sri Elviani, S.E., M.Sc., As Supervisor I, and Shofwan Andri S.E., A.K., M.Si As Supervisor II, Thesis : 2023

The research conducted by the author aims to find out and analyze the determination of the cost of production based on the Activity Based Costing (ABC) method at Akbar Jaya Bakery and to find out whether the management at Akbar Jaya Bakery can carry out a more accurate analysis of the volume of sales required for decision making using the method Activity Based Costing (ABC). The results showed that the calculation of the Cost of Production Using the Activity Based Costing Method was more accurate and profitable compared to the traditional method, because the Activity Based Costing Method yielded smaller results compared to the Traditional Method so that the company could reconsider the method used in determining its Cost of Production. .

Keywords: Traditional Methods, Activity Based Costing, Cost of Production