

**EFEKTIVITAS PENENTUAN HARGA POKOK PRODUK DENGAN
METODE *ACTIVITY BASED COSTING SYSTEM*
(Studi kasus pada UD. Tjendrawasih Tunggorono Jombang)**

ABSTRACT

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This purpose of this study was to find out the calculation cost of goods in traditional costing, to find out cost of goods with Activity Based Costing and give a suggestion to the management the differences between use traditional costing and Activity Based Costing to determine cost of goods. The approach of this study was qualitative with case study in UD. Tjendrawasih, Tunggorono Jombang. The results of the study shows that cost of goods of peanuts with Activity Based Costing was Rp 15.416,80 and for beans was Rp 12.602,14. And then cost of goods with traditional costing for peanuts was Rp. 15.416,77 and for beans was Rp 12.602,12. From that result shows that there is no differences significantly just 0.03 and 0.02 between use Activity Based Costing and traditional costing. But we hope that UD. Tjendrawasih should change from traditional costing to activity based costing because in Activity Based Costing is more accurate than Traditional Costing. Information of Activity Based Costing is accurate to make a decisions.

Keywords : *Activity Based Costing System, Tradisional System, Cost Of Goods*