

Analisis Perbandingan Harga Pokok Produksi Meuble Dengan Metode *Traditional Costing* Dan *Activity Based Costing* Pada Gs Furniture

ABSTRAKSI

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Penelitian ini bertujuan untuk mengetahui Penentuan Harga Pokok Produksi Meuble Pada Gs Furniture Menggunakan Metode *Activity Based Costing*. Pendekatan penelitian yang digunakan dalam penelitian ini adalah pendekatan yang bersifat deskriptif kualitatif dengan menggunakan data primer dengan melakukan observasi, wawancara, dan dokumentasi dan data dan sekunder berupa data biaya-biaya untuk perhitungan harga pokok produksi Rak 16 Kotak, Rak Trofast dan Rak Montessori yang diperoleh dari bagian keuangan. Hasil penelitian menunjukkan *Activity Based Costing* menghasilkan perhitungan yang lebih akurat dibandingkan dengan metode tradisional yang digunakan oleh GS Furniture. Hal tersebut dibuktikan dengan hasil perhitungan harga pokok produksi menggunakan metode *Activity Based Costing* mampu mengalokasikan biaya aktivitas ke setiap produk secara tepat berdasarkan konsumsi masing-masing aktivitas dan tidak menimbulkan distorsi biaya, perhitungan dengan metode *Activity Based Costing* menunjukkan Rak 16 Kotak lebih tinggi sebesar Rp 29.518 atau 1% dari perhitungan menggunakan metode tradisional, untuk produk Rak Trofast lebih tinggi Rp 25.188 atau 1% dari perhitungan menggunakan metode tradisional sedangkan untuk produk Rak Montessori lebih rendah Rp 54.707 atau -5%. Selisih harga pokok produksi tersebut disebabkan karena dasar pembebanan biaya *overhead* yang berbeda sehingga harga pokok produksi metode tradisional tidak akurat dibandingkan metode *Activity Based Costing*.

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

***Comparison Analysis of Cost of Meuble Production Using Traditional Costing
and Activity Based Costing Methods at Gs Furniture***

ABSTRACTION

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This study aims to determine the Determination of the Cost of Production of Meuble in Gs Furniture Using the Activity Based Costing Method. The research approach used in this study is a qualitative descriptive approach using primary data by conducting observations, interviews, and documentation and secondary data in the form of cost data for calculating the cost of production of 16 box shelves, Trofast shelves and Montessori shelves obtained from the finance department. The results of the study show that Activity Based Costing produces more accurate calculations compared to the traditional methods used by GS Furniture. This is evidenced by the results of calculating the cost of production using the Activity Based Costing method which is able to allocate activity costs to each product appropriately based on the consumption of each activity and does not cause cost distortions. Calculations using the Activity Based Costing method show a 16-box shelf higher by IDR 29,518 or 1% of calculations using traditional methods, for Trofast Shelf products it is Rp. 25,188 higher or 1% than calculations using traditional methods while for Montessori Shelf products it is Rp. 54,707 lower or -5%. The difference in the cost of production is due to the different basis for imposing overhead costs so that the traditional method of cost of production is inaccurate compared to the Activity Based Costing method.

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