



ABSTRACT

Production Cost Analysis of Plentong and Morando Ceramics with Activity Based Costing System at Perusahaan Genteng Merapi Plered Purwakarta.

Indra Nova

“Perusahaan Genteng Merapi” is one of family owned ceramics roof manufactures established in 1975 located at Plered, Purwakarta, West Java. The products have been distributed to middle-lower market segment in Jakarta area and West Java. The manufacture produces two kinds of ceramics : Plentong and Morando.

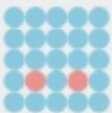
The existing cost accounting method of the company allocates overhead cost into two kinds of products (Plentong and Morando), proportionally with volume of production. The total overhead cost divided by total volume of production, however allocation of overhead cost for Activity Based Costing was determined by activities on each product.

In the fact both of the products have different characteristics in finishing activities. Hence, cost allocated between that two products should be different according to activity costs rised by its type of products.

The Objective of this case study is to analyze allocation of overhead cost between the two type of product and to examine cost distortion among them. The result of this research reveals that the company would need to adopt Activity Based Costing for its accounting system because the method is more accurate.

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