



ABSTRACT

Analysis on the Application of Activity Based Costing Method in the Setting of Production Cost PT. Multi Line Furniture.

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The objective of this study is providing the differences and the impact of the conventional and ABC method. The study is using a descriptive study at PT. Multi Line Furniture as a case study and using a comparative study method as well. The study is trying to make a comparison on the calculation of cost production made by PT. Multi Line Furniture and ABC Method. Then analyzed the result of the comparison study in order to find out whether there is a significant discrepancies between the two method's calculation.

In calculating production cost conventionally, direct labor cost and overhead cost was charged based on the percentage of the materials consumed, on the contrary of using ABC, direct labor cost and overhead cost was charged based on classifying the activities consumed product.

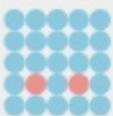
The result of the study showed that there was a differences of charging the overhead cost between the conventional method and the ABC method, which caused a discrepancy in the calculation production cost, so it gave an impact toward the gross profit per unit of product.

The discrepancy also affected the management in making decision whether they should accept or refuse the buyer's order or the suitable product should be offered to the potential buyers or the customers.

With the advantages of the ABC Method, it is appropriate for the company to implemen or applied on the ground. How ever to implemen this method the company should needed a big investment. In other word the system should be supported by a changing of a bookkepping system. That's why the management should assess the cost and benefit. In order to be succesful implementation the management needed a commitment and support from all level, from the top level to the lower level of the company for instance the company should need trainings in the new system, sufficient souce of fund, and computerized bookkeeping/reporting in the events/activities in the attempt to avoid late reports.

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