Analysis of Proposing Activity Based Costing Method
in PT. Nyonya Meneer, Semarang
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PT. Nyonya Meneer is one of a few Indonesian Traditional Herbs Companies who produces herb and cosmetic. Established in 1919 in Semarang, now PT. Nyonya Meneer has led the domestic market by 35% market share, and also export 254 type of herbs product to many countries i.e. Malaysia, Philipina, Korea, Belanda, Taiwan, Jepang, USA, Brunei, Arab, Vietnam, Singapore and New Zealand. “Meneer” originated from Dutch which means unhulled rice.

The purpose of this thesis was to analyse overhead cost allocation of herb, to calculate cost of product and to examine cost distortion among them. The data were collected from factory on jalan Kaligawe and jalan Raden-Patah 191-199 Semarang. Activities in factory can be classified into beginning process, work in process and finishing goods.

The research found that calculating cost of product by company method was different from Activity Based Costing. The difference was due to the inaccuracy allocation of overhead cost and direct labor cost. The company allocated the same share for overhead cost and direct cost, however allocation for Activity Based Costing was determined by activities of each product. Cost driver in PT. Nyonya Meneer are machine hour, kilowatt hour, kilogram raw material, labor hour and m². To conclude, Activity Based Costing Method have an effect on accuracy management decision making related to development products, efficiency work in process and also support management for empowering and informing.