



Hak cipta dilindungi Undang-Undang

The analyze of distribution costs using Activity based Costing (ABC) method for achieving efficiency at PT. Manunggal Aman Sapta Jaya

Nurul Yaqin

The purpose of this study is to find out whether the ABC concept is applicable to achieve efficiency for the distribution cost at PT. Manunggal Aman Sapta Jaya. By dividing the distribution into value added and non value added activities, this study calculate the distribution costs necessary for the activities.

The result of this study showed with ABC concepts can allocate the total distribution costs that consumed by each operations activities. This study also showed that that the ratio of total distribution cost per sales volume average per month (14.9 percent) is still higher than the standard (below 10 percent). Therefore it is necessary to do altenative activities in order to make total distribution cost lower (about 8 percent).

Using ABC concepts can show, there are some activities that can be eliminated. The elimination of these non value added activities can reduce the distribution costs consumed by the company.

Hak cipta milik IPB, tahun 2010



Program Pascasarjana Manajemen dan Bisnis
Institut Pertanian Bogor

MB-IPB

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber :
 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik atau tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IPB.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruhnya karya tulis ini dalam bentuk apapun tanpa izin IPB.