ABSTRACT

PT Dafa Teknoagro Mandiri is an agricultural corporation, engages in seeds production with tissue culture biotechnology production system. The company’s problem is how to calculate their cost of good sold of their multiple products accurately. Calculating cost of good sold accurately will ease company in increasing their efficiency, especially for added value activities and decreasing non-added value activities. Activity-based costing would be a good solution for company to calculate their cost of good sold.

Purpose of this research is to analyze cost of good sold with activity-based costing method. Beside that, purpose of this research is also comparing the cost of good sold that has been calculated by the company with cost of good sold calculated using activity-based costing method. As a performance analyze, activity-based costing is giving better information, better point of view and better accuracy.

The products of this company comprise seeds of orchid, teak, potatoe and banana in 2000 year production. Using company’s cost of production method, the cost of good sold for orchid is Rp 4,900,- per planlet, for teak is Rp 7,100,- per planlet, for potatoe is Rp 500,- per planlet and for banana is Rp 1,900,- per plantlet. Using activity-based costing method, the cost of good sold for orchid is Rp 19,392,- per planlet, for teak is Rp 3,607,- per planlet, for potatoe is Rp 844,- per planlet and for banana is Rp 3,129,- per plantlet. Comparing the two methods, only teak seeds count overcost. The others, orchid, potatoe and banana seeds count undercost. Using company’s cost of good sold method, all of the products are profitable. Using activity-based costing method, teak, potatoe and banana seeds are profitable except orchid seeds.

This research recommends using activity-based costing method for the following year. Since orchid seeds having great price, it would be better for the company to produce orchid seeds. This orchid’s high price could be reduced by optimizing its production. Activity-based costing shows that higher production would be lower overhead cost, vice versa. Using activity-based costing is giving broaden views for management in calculating their cost of good sold.