

ABSTRACT

BIMAYA KRIDANTO. ACTIVITY BASED COSTING IN PT. ANITA VIRA ANDIKA.

Cost control is one of the important factors for competition through managing the controllable costs as low as possible, it will lowest the basic price of production, so that selling price will be compete with others companies which are cost efficient.

The determination cost of goods sold with activity based costing method will prevents cost distortion. Beside that, ini managing stock supplies will be on time, so it will minimize the raw materials.

Based on the problems, this reseach is aimed to evaluate the calculation cost of goods sold which implemented by a company, it also analyze activity based costing, and compare both of them. The implications of differences will be recommended to the management.

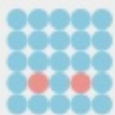
Reffering to the research resaut, that is calculating overhead cost allocation which howadays applied by a company, it is only using one cost driver, called machine hour. Meanwhile, activity based costing, there are 5 cost drivers : machine hour, kilowatthour, kilogram gas, working hour, and space of usage of factory. The comparison of calculating cost of goods sold there are 7 products are under valued and 4 product are over valued.

The other benefits by implementing activity based costing are able to identify cost efficiency level for any product. Then we will know which activities consume high resources, so that it will increase overhead cost.

Considering the benefits of activity based costing method, it will recommended to a company. Implementation this activity based costing method needs strong commitment from the whole employees, supported by adequate resources, and computerized.



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