



Application of Activity-Based Costing Method for the Cost of Production Setting and cost of efficiency achieving at PT Alam Indah Bunga Nusantara

Briana Sari Nurmawati

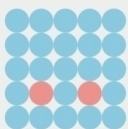
PT. Alam Indah Bunga Nusantara produces many kinds of floriculture products, such as cut flowers, pot plants and fillers. During this time, the company applies the conventional method for allocating overhead cost for each product by allocating the overhead cost proportionately to all products, which may caused cost distortion. The purpose of the study are to allocate the overhead cost using Activity-Based Costing and compare the result with the production cost which has been set by the company, identify value added and non value added activities to achieve the efficiency.

There are four phases activities conducted in allocating the overhead costs to each product, i.e. (1) identifying the activities of each product and determine the cost driver, (2) collecting the activities to the same/homogen cost, (3) determining the pool rate, and (4) applying the overhead cost to each product based on its pool rate.

This research proops that the company's existing calculation on the production cost on each products significantly differ from that of Activity-Based Costing. Some products are overvalued, while the others are undervalued. It is also found the value added ativities which should be maintained and non value added activities which should be eliminated. Activity-Based Costing might be applied on production cost setting of PT. Alam Indah Bunga Nusantara to assure the accurancy of production cost.

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Program Pascasarjana Manajemen dan Bisnis
Institut Pertanian Bogor

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