



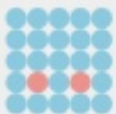
ABSTRACT

Activity Based Analysis on Cost of Good Manufactured Determination for Green Feed in PT. HDF, Surabaya By Wahjudi Tjahjono

The purpose of this study was to take for certain right determination cost of good manufactured methode for PT. HDF by comparing the conventional method was applied in this company with an activity based method, Activity Based Costing. The data were collected from PT. HDF Surabaya for hthe periode of 1999 untill July 2002. The methode used in this study is discriptive study combined with activity based costing and statistical hypothetic testing. The discriptive study and activity based costing is used to determine cost of good manufactured and statistical hypothetic testing is used to identify significant differences between conventional methode and activity based costing. The results of the study showed that there is no significant difference between cost of good manufactured using conventional methode and activity based costing for two products, Sugar Cane Top and Corn Cob Meal. But there is significant difference for other product, Bagasse. The result suggested that in the current condition using conventional methode has been being effective for the company. But in the long run the company has to use a methode which can determine cost of good manufactured more accurate. Activity based mathode, activity based costing, is the best choice for the company.

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