

## **ABSTRAK**

### **Perancangan Model Penentuan Harga Pokok Produksi dengan Metode *Activity Based Costing***

**(Studi Kasus pada UMKM Pembuatan Lilin CV Anugrah Jaya Indonesia di  
Kota Bandung)**

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Penelitian ini bertujuan untuk mengetahui perbedaan penetapan Harga Pokok Produksi dengan menggunakan Metode Tradisional dan Metode Activity-Based Costing pada satu perusahaan UMKM. Penelitian ini digolongkan dalam penelitian deskriptif kualitatif dengan desain penelitian studi kasus. Metode pengumpulan data dengan teknik triangulasi. Analisis data dengan data reduction, data display, dan verification. Perhitungan Harga Pokok Produksi dengan Metode Activity Based Costing memberikan hasil rata-rata persentase margin yang lebih tinggi dibandingkan dengan Metode Tradisional. Metode Activity Based Costing mampu mengalokasikan biaya ke aktivitas secara tepat dan membantu manajemen dalam mengambil keputusan untuk menentukan harga jual.

**Kata kunci: *Activity Based Costing*, Harga Pokok Produksi, Harga Jual**

## **ABSTRACT**

### **Designing Cost of Goods Manufactured Model with Activity Based Costing Method**

**(Case Study on UMKM Candle Making CV Anugrah Jaya Indonesia in Bandung)**

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*This study is aimed to determine the difference in the determination of Cost of Goods Manufactured by using Traditional Methods and Activity-Based Costing Methods at a single SMEs company. This research was a qualitative descriptive research with case study research design. Data collection method was done by triangulation technique. Data analysis with data reduction, data display, and verification. The average results of Calculation of Cost of Goods Manufactured by using Activity Based Costing showed higher percentage margin compared with Traditional Method. Activity Based Costing Method was able to allocate the cost to the activity appropriately and to assist management in making decisions to determine the selling price.*

***Keywords: Activity Based Costing, Cost of Goods Manufactured, Selling Price***

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PERANCANGAN MODEL PENENTUAN HARGA POKOK PRODUKSI DENGAN METODE  
ACTIVITY BASED COSTING

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