

ABSTRAK

UKM Estu Sari Bollen Medan merupakan usaha yang bergerak dibidang kuliner yaitu kue Bollen dengan beragam aneka rasa. Penjualan kue bollen dan roll di UKM Estu Sari Bollen terdapat penurunan yang cukup banyak sehingga dapat merugikan penjualan kue bollen dan roll tersebut. Penelitian ini juga melakukan rancangan sistem informasi harga pokok produksi yang dapat membantu dan memudahkan dalam penentuan harga pokok produksi dan sebagai informasi dalam menentukan harga pokok produksi dengan pendekatan *full costing* dan *activity based costing*. Tujuan penelitian ini menentukan harga pokok produksi dengan pendekatan *full costing* dan *activity based costing* berbasis sistem informasi.

Penelitian yang dilakukan yaitu menentukan harga pokok produksi dengan metode *full costing* dan *activity based costing* serta melakukan perancangan sistem informasi harga pokok produksi. Penelitian diawali dari pengumpulan data aktivitas, data biaya bahan baku, data biaya tenaga kerja, data biaya pembelian alat dan umur ekonomis, dan data biaya lain-lain. Data yang sudah dikumpulkan kemudian diolah dengan melakukan perhitungan biaya bahan baku, biaya tenaga kerja, biaya *overhead* pabrik, biaya depresiasi, dan perhitungan harga pokok produksi. Tahapan selanjutnya yaitu membuat rancangan sistem informasi harga pokok produksi. Perancangan sistem informasi terdiri atas menganalisis kebutuhan sistem informasi, mendesain sistem informasi, mengimplementasikan sistem informasi, dan mengujikan sistem informasi.

Hasil penentuan harga pokok produksi pada UKM Estu Sari Bollen Medan dengan metode *full costing* yaitu harga bollen rasa coklat sebesar Rp5.826, bollen rasa keju sebesar Rp5.771, bollen rasa durian sebesar Rp6.225, roll rasa coklat sebesar Rp5.172, roll rasa keju sebesar Rp5.117, dan roll rasa nanas sebesar Rp5.232. Hasil penentuan harga pokok produksi dengan Metode *activity based costing* harga bollen rasa coklat sebesar Rp4.594, bollen rasa keju sebesar Rp4.539, bollen rasa durian sebesar Rp5.024, roll rasa coklat sebesar Rp3.940, roll rasa keju sebesar Rp3.886, dan roll rasa nanas sebesar Rp4.000. Pengujian *black box* hasil yang didapatkan yaitu skor 920 dari 1000 berarti sistem informasi ini valid dalam memproses *input* menjadi *output* dan tidak terjadi *error*.

Kata kunci: Harga pokok produksi; *Full costing*; *Activity based costing*; Sistem informasi

**Determination Cost Of Goods Produced With The Application Of Activity
Based Costing And Full Costing System Information-Based**
(Case Study on UKM Estu Sari Bollen Medan)

ABSTRACT

UKM Estu Sari Bollen Medan is a business that operates in the culinary sector, namely Bollen cakes with various flavors. Sales of bollen and roll cakes at UKM Estu Sari Bollen have decreased quite a lot which could be detrimental to sales of bollen and roll cakes. This research also designs an information system for the cost of production which can help and facilitate the determination of the cost of production and as information in determining the cost of production using a full costing and activity based costing approach. The aim of this research is to determine the cost of production using a full costing and activity based costing approach based on information systems.

The research carried out was determining the cost of production using full costing and activity based costing methods as well as designing an information system for the cost of production. The research began with collecting activity data, raw material cost data, labor cost data, equipment purchase cost data and economic life, and other cost data. The data that has been collected is then processed by calculating raw material costs, labor costs, factory overhead costs, depreciation costs, and calculating the cost of production. The next stage is to design a production cost information system. Information system design consists of analyzing information system needs, designing information systems, implementing information systems, and testing information systems.

The results of determining the cost of production at UKM Estu Sari Bollen Medan using the full costing method are the price of chocolate flavored bollen at IDR 5,826, cheese flavored bollen at IDR 5,771, durian flavored bollen at IDR 6,225, chocolate flavored roll at IDR 5,172, roll cheese flavored IDR 5,117, and pineapple flavored roll IDR 5,232. The results of determining the cost of production using the activity based costing method cost IDR 4,594 for chocolate flavored rolls, IDR 4,539 for cheese flavored rolls, Rp. 5,024 for durian flavored rolls, IDR. 3,940 for chocolate flavored rolls, and IDR 3,886 for cheese flavored rolls, and a pineapple flavored roll for IDR 4,000. The results obtained from black box testing were a score of 920 of 1000, meaning that this information system was valid in processing input into output and no errors occurred.

Keywords: *Cost of goods produced; Full costing; Activity based costing; System information*