

***Analysis of the Cost of Goods Sold Sugar and Molasses on System
Activity Based Costing in PG Gondang Baru Klaten***

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ABSTRACT

Calculating the production cost is very important for a company. There are many methods in determining the production cost, one of them is Activity Based Costing (ABC) System. This method is considered capable to cover the weakness of the previous method of traditional cost accounting method. In this study, the cost driver used in the calculation of the production cost on PTPN IX Devisi PG Gondang Baru Klaten was total the land area and total sugar cane, so that activity based costing system was able to allocate the activity cost to each product appropriately based on the consumption of each product. The result of calculation Activity Based Costing (ABC) system, it could be seen the difference of production cost of sugar and molasses in PTPN IX Devisi PG Gondang Baru Klaten. The sugar had overcosting by Rp 244,460,87 and for the molasses had overcosting by Rp 31.417,98.

Keyword: cost of goods manufacture, activity based costing system

**Analisis Penentuan Harga Pokok Produksi Gula dan Tetes Tebu
Berdasarkan Sistem *Activity Based Costing* pada Pabrik Gula
Gondang Baru Klaten**

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ABSTRAK

Perhitungan harga pokok produksi sangat penting dilakukan oleh sebuah perusahaan. Banyak metode dalam penentuan harga pokok produksi salah satunya yaitu metode *Activity Based Costing (ABC) System*. Metode ini dianggap mampu menutupi kelemahan dari metode yang lebih dulu ada yaitu metode akuntansi biaya tradisional. Pada penelitian ini *cost driver* yang digunakan dalam perhitungan harga pokok produksi pada PTPN IX Devisi PG Gondang Baru Klaten adalah jumlah luas lahan dan jumlah tebu sehingga *Activity Based Costing (ABC) system* mampu mengalokasikan biaya aktivitas ke setiap produk dengan tepat dan berdasarkan konsumsi masing-masing produk. Hasil dari perhitungan *Activity Based Costing (ABC) System* dapat diketahui bahwa adanya perbedaan harga pokok produksi gula dan tetes pada PTPN IX Devisi PG Gondang Baru Klaten. Gula mengalami *overcosting* sebesar Rp 244,460,87 dan untuk produk tetes mengalami *overcosting* sebesar Rp 31.417,98.

Kata kunci: harga pokok produksi, *activity based costing system*.