

Penentuan Harga Pokok Produksi Dengan Metode *Activity Based Costing* Pada Perusahaan Roti Ceria Kabupaten Jember. (*Determining the Main Cost of Production by Using Activity Based Costing Method in Roti Ceria Business, Jember Regency*)

Intan Puji lestari

Program Study of Agro-Industry Management
Department of Agribusiness Management

ABSTRACT

This research was done in Roti Ceria Business, Jember Regency. The object of this research was the whole products produced by the company. This research has three main purposes. First, it was intended to explain the main cost of a production by using conventional method to the company. Second, this research explained the main cost of production through Activity Based Costing method in Roti Ceria Business. Third, this study aimed at explaining which method which is best used in determining the main cost of production in Roti Ceria Business. The result of this research was (a) among 14 products, it was revealed that the price obtained from conventional method was higher than the one acquired by using Activity Based Costing method. (b) among 14 products, it was revealed that the price obtained from Activity Based Costing method was lower, accurate, and exact if compared with the conventional system. (c) Determining the main cost of production by using Activity Based Costing method was more efficient since the overhead charges in Activity Based Costing method was customized with the activities done during the process of production so that it created more accurate and efficient main cost of production than conventional system did.

Key words: Conventional, Activity Based Costing method.