

**PRICING SELL SUWAR_SUWIR BY ACTIVITY - BASED COSTING
IN THE CALCULATION OF COST OF PRODUCTION
(CASE STUDY IN UD. Primadona 2 JEMBER)
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ABSTRACT

Determination of the location of this research is done intentionally (purposive) that is at UD. Primadona 2 on the Wahid Hasyim 40 Jember street. Research was conducted on July 20th, 2015 until November 21th, 2015. Research had three main objectives. First, it aims to determine the selling price difference by using the conventional method and Activity-Based Costing System in loading rates factory overhead costs. Second, to identify the activities that add value and activities that do not have added value. Third, to determine the selling price of a new one after eliminating activities that do not have added value. The results of this study were (a) Cost of products suwar-suwir with conventional systems and Activity-Based Costing System has the same value as the company uses only one variant of the product, but has a different selling prices for using the mark up. (B) Activities belonging to the no value-added activity is packing activity. (C) Determination of the selling price of a new one after eliminating the no value-added activity at UD. Primadona 2 decreased but the difference was not significant from the previous setting the selling price.

Key word : Activity-Based Costing System, Factory Overhead Cost

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