



**PENERAPAN SISTEM ACTIVITY BASED COSTING  
UNTUK MENINGKATKAN AKURASI PEMBEBANAN  
BIAYA OVERHEAD**

**( Studi Empiris pada Perusahaan Manufaktur PT. Sumber Yalagamudra )**

**SKRIPSI**

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Diajukan Guna Melengkapi Tugas Akhir dan Memenuhi Salah Satu Syarat  
untuk Menyelesaikan Program Studi Akuntansi (S1)  
dan Mencapai Gelar Sarjana Ekonomi

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***The Implementation of ABC System  
to Increase the Accuracy of Overhead Cost  
(Case Study on PT. Sumber Yalagamudra)***

Written by :

**Oni Ferika**

**ABSTRACT**

*Business environment has changed a lot. Competition becomes more competitive in which each company has experienced a paradigm change in the way of thinking. The paradigm change is stimulated by a final objection of business. The objection is to get profit or rich. The profit will be used to preserve and expand the business.*

*The change of economic environment requires a change on conventional cost accounting because of its irrelevancy. Activity Based Costing (ABC) System appears as an effort to decrease the weaknesses of traditional management accounting. ABC System is a assignment method toward a product based on the activities in the company. The approach is the product which is produced by the company needs activities. Then, the activities consume resources that influence the cost.*

*The research objection is to know whether ABC System can show the increasing of overhead cost accuracy in order to get more valid measurement on cost of good production at PT. Sumber Yalagamudra The methods of collecting data are by interviewing and documenting. The data are analyzed by using conventional and ABC system, and then its accuracy will be compared.*

*The research shows that conventional cost accounting which is done by PT. Sumber Yalagamudra produces the differences toward ABC System. The differences are 40.752.319 rupiahs on production cost price of sardines product, 43.919.453 rupiahs on codliver oil , and 84.781.667 rupiahs on fish meal.*

*The implementation of ABC System in deciding the production cost price shows that the result of the overhead billing is more accurate than conventional cost accounting which is done by PT. Sumber Yalagamudra By implementing ABC System, hopefully it can help the Management at PT. Sumber Yalagamudra in making a right decision.*

**Key words: ABC System, Conventional Cost Accounting, Cost of Good Production.**



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