

ABSTRACT

This study entitled "the analysis of the determination of the cost of production of bakpia pathuk 750 with the traditional system comparison method and activity-based costing system" aims to compare the calculation of the cost of goods manufactured between the traditional system and the activity-based costing system in Bakpia Pathuk 750. Calculation of cost of goods manufactured that is not true will give unfavorable effects for the company, because the cost of production functions as a basis for determining prices and profits. Qualitative research writing with the type of descriptive research comes from the data of the related reports that exist in Bakpia Pathuk 750. The results show the difference between the traditional system and activity-based costing system in Bakpia Pathuk 750. The average cost of production of the activity-based costing system is lower, but this does not make the traditional system superior to this activity-based costing system. due to confusion in traditional system calculation patterns.

Keywords: Traditional Costing, Activity-Based Costing System, Cost of Goods Manufactured

ABSTRAK

Penelitian ini berjudul “analisis penentuan harga pokok produksi bakpia pathuk 750 dengan metode perbandingan sistem tradisional dan *activity-based costing system*” bertujuan untuk mengetahui perbandingan perhitungan harga pokok produksi antara sistem tradisional dan *activity-based costing system* pada Bakpia Pathuk 750. Perhitungan harga pokok produksi yang kurang benar akan memberikan efek yang kurang baik bagi perusahaan, karena harga pokok produksi berfungsi sebagai dasar untuk menentukan harga dan laba. Penulisan penelitian kualitatif dengan jenis penelitian deskriptif bersumber dari data laporan-laporan terkait yang ada pada Bakpia Pathuk 750. Hasil Penelitian menunjukkan perbedaan antara system tradisional dan *activity-based costing system* pada Bakpia Pathuk 750. Rata-rata harga pokok produksi *activity-based costing system* lebih rendah, tetapi hal tersebut tidak membuat sistem tradisional lebih unggul dibanding dengan *activity-based costing system* hal ini dikarenakan adanya kerancuan dalam pola perhitungan sistem tradisional.

Kata Kunci : Sistem Tradisional, Activity-Based Costing, Harga Pokok Produksi