

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis perhitungan harga pokok produksi pada UMKM Tahu dan membandingkan perhitungan harga pokok produksi yang diterapkan pada usaha mikro kecil menengah (UMKM) Tahu di Desa Tanjungsari Sidoarjo dengan perhitungan harga pokok produksi menggunakan Sistem *Activity Based Costing* (ABC). Teknik analisis penelitian yang digunakan adalah metode analisis deskriptif kuantitatif yaitu melakukan analisa dari data-data keuangan dan informasi yang diperoleh dari pabrik melalui perhitungan. Hasil penelitian menunjukkan bahwa hasil perhitungan harga pokok produksi dengan sistem *activity based costing* untuk tahu putih sebesar Rp 26.086,53/papan tahunya dan tahu susu sebesar Rp. 49.935,62. Sedangkan berdasarkan metode UMKM tahu putih sebesar Rp. 26.263,50 dan tahu susu Rp. 49.864,90. Perbedaan yang terjadi dalam penentuan harga pokok produksi pada kedua produk berdasarkan kedua system dikarenakan pembebanan BOP yang dikonsumsi oleh setiap aktivitas dalam produksi tahu sehingga biaya yang diperoleh juga berbeda. Namun sistem *Activity Based Costing* memiliki keunggulan dibandingkan dengan sistem yang digunakan oleh UMKM. Meskipun sistem yang digunakan UMKM lebih mudah diaplikasikan karena hanya menjumlahkan biaya bahan baku, biaya tenaga kerja langsung dan biaya *overhead* pabrik. Tetapi perhitungan tersebut kurang tepat untuk menghitung harga pokok produksi lebih dari satu jenis produk karena tidak memperlihatkan konsumsi sumber daya yang digunakan secara lengkap dan akurat dalam proses produksinya..

Kata kunci : Sistem *Activity Based Costing* (ABC), Harga Pokok Produksi.

## **ABSTRACT**

*This study aims to analyze the calculation of cost of goods manufactured in UMKM and compare the calculation of cost of goods manufactured applied to micro small and medium enterprises UMKM in the Village of Tanjungsari Sidoarjo with the calculation of cost of production using the Activity Based Costing (ABC) System. The research analysis technique used is a quantitative descriptive analysis method which is to analyze the financial data and information obtained from the factory through calculations. In this study, the authors examine how the calculation of the cost of production at, and How the comparison of the calculation of the cost of production that is applied to the micro small and medium enterprises UMKM in the Village of Tanjungsari Sidoarjo with the calculation of the cost of production using the Activity Based Costing (ABC) system. The research analysis technique used is the quantitative descriptive analysis method, which is to analyze the financial data and information obtained from the factory through calculations.*

*The results showed that the results of the calculation of the cost of production with an activity based costing system for white tofu amounted to Rp 26,086.53 and milk tofu amounted to Rp. 49,935.62. Whereas based on the UMKM method the white tofu is Rp. 26,263.50 and milk tofu Rp. 49,864.90. The difference that occurs in determining the cost of goods manufactured for the two products based on the two systems is due to the imposition of BOP consumed by each activity in tofu production so that the costs obtained are also different. But the Activity Based Costing system has advantages compared to the systems used UMKM. Although the system used UMKM is easier to apply because it only adds up the costs of raw materials, direct labor costs and factory overhead costs. But the calculation is not right to calculate the cost of production of more than one type of product because it does not show the consumption of resources that are used completely and accurately in the production process.*

*Keywords: Activity Based Costing (ABC) System, Cost of Production*