

ABSTRAK

Penelitian ini dilakukan untuk mengetahui perbandingan penentuan harga pokok produksi antara metode *full costing* dan *activity based costing* pada perumahan. Jenis data yang digunakan adalah menggunakan data kualitatif dan data kuantitatif. Sumber data yang diperoleh berasal dari data primer dan data sekunder. Teknik pengumpulan data menggunakan observasi, wawancara, studi pustaka dan dokumentasi. Analisis data menggunakan metode analisis deskriptif. Hasil penelitian ini menunjukkan bahwa pada tahun 2019 metode *activity based costing* memberikan hasil yang lebih besar (*over cost*) untuk produk Ruko tipe 54 (-1,33%), sedangkan produk rumah tipe 45 memberikan hasil yang lebih kecil (*under cost*) (0,79%), begitu juga dengan produk tipe 36 yang memberikan hasil lebih kecil (*under cost*) (1,06%) . Perbedaan yang terjadi antara harga pokok produksi berdasarkan metode *full costing* dan metode *activity based costing* disebabkan karena pembebanan biaya overhead pabrik pada masing-masing produk. Dengan menggunakan metode *activity based costing* dapat meningkatkan mutu pengambilan keputusan sehingga dapat membantu pihak manajemen memperbaiki perencanaan strategisnya.

Kata Kunci : Harga Pokok Produksi, Metode *Full Costing*, Metode *Activity Based Costing*

ABSTRACT

This research was conducted to determine the comparison of the determination of the cost of production between the full costing method and activity based costing in housing. The type of data used is qualitative data and quantitative data. Sources of data obtained from primary data and secondary data. Data collection techniques using observation, interviews, literature study and documentation. Data analysis used descriptive analysis method. The results of this study indicate that in 2019 the activity based costing method gave greater results (over cost) for Ruko type 54 products (-1.33%), while type 45 home products gave smaller results (under cost) (0,79%), as well as the type 36 product which gives a smaller result (under cost) (1,06%) . The difference that occurs between the cost of production based on the full costing method and the activity based costing method is due to the imposition of factory overhead costs on each product. By using the activity based costing method, it can improve the quality of decision making so that it can help the management improve its strategic planning.

Keywords : *Cost of Production, Full Costing Method, Activity Based Costing Method*