

ABSTRACT

This research was conducted with the aim of knowing and analyzing the determination of the cost of production using the Activity Based Costing (ABC) method at the Mandheling Gayo coffee factory. This research design uses a qualitative approach based on explanatory research, namely by examining in depth the determination of the cost of production using the Activity Based Costing (ABC) method in order to get a conclusion that can be taken into consideration for companies to use a more appropriate method. The results of the study obtained the cost of production using the Activity Based Costing (ABC) system at the cost poll of Sumatran Arabica coffee of Rp. 62.124,8 with a profit of Rp. 17.875,2 per pcs, in the cost poll of Java Robusta coffee of Rp. 40.806,83 with a profit of Rp. 14.193,17 per pcs. Based on the Activity Based Costing (ABC) method, the determination of the cost of production in each cost poll is appropriate because the cost calculation is based on the cost drivers and the resources consumed by each activity. In Activity Based Costing (ABC) overhead costs are charged to several cost drivers so that Activity Based Costing (ABC) is able to allocate activity costs to each product appropriately.

Keywords: *Production Cost, Cost Activity.*

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui dan menganalisis penentuan harga pokok produksi dengan metode *Activity Based Costing (ABC)* pada pabrik kopi Mandheling Gayo. Desain penelitian ini menggunakan pendekatan kualitatif berdasarkan *eksplanatory research* yakni dengan mengkaji secara mendalam tentang penentuan harga pokok produksi dengan metode *Activity Based Costing (ABC)* guna mendapatkan sebuah kesimpulan yang dapat dijadikan pertimbangan bagi perusahaan untuk menggunakan metode yang lebih tepat. Hasil dari penelitian diperoleh harga pokok produksi dengan menggunakan sistem *Activity Based Costing (ABC)* pada *cost poll* kopi Arabika Sumatra sebesar Rp.62.124,8 dengan keuntungan sebesar Rp.17.875,2 per pcs, pada *cost poll* kopi Robusta Jawa sebesar Rp.40.806,83 dengan keuntungan sebesar Rp.14.193,17 per pcs. Berdasarkan metode *Activity Based Costing (ABC)* penentuan harga pokok produksi pada masing-masing *cost poll* sudah sesuai karena perhitungan biaya didasarkan atas pemicu biaya dan sumber daya yang dikonsumsi setiap aktivitas. Pada *Activity Based Costing (ABC)* biaya overhead dibebankan pada beberapa *cost driver* sehingga *Activity Based Costing (ABC)* mampu mengalokasikan biaya aktivitas kesetiap produk dengan tepat.

Kata Kunci : Harga Produksi, Aktivitas Biaya.