THE ANALYSIS OF PRODUCT MAIN PRICE CALCULATION IN PT. WIKA BETON WITH THE ACTIVITY BASED COSTING (ABC) METHOD

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ABSTRACT

The cost factor is the measuring rod of success in big and small industry competition. The strategy of price decision is very important to the company. The Activity Based Costing System records the cost in every activity and then to various products, and this system offers more than only the information precision about the product main price. PT. WIKA Beton is the company that move in the pra-printed concrete industrial sector, in determining the product main price remain using the traditional cost system.

The Activity Based Costing (ABC) system is the costing system that based on the activity. This system traces the production cost indirectly to the product based on the thought that the product consumes activity, activity consumes resource and resource consumes cost. In doing this system cost bearing uses a cost trigger that
appropriate with the implemented activity. By using this procedure the ABC system can give the more accurate costing information.

From the research it shows that the Product Main Price decision using ABC method in fact is more approaching reality. In Concrete Pole product there is an Undercost, the production cost total using Conventional method of Rp. 2,841,935,459.84 while using ABC method of Rp. 2,929,222,632.59. In Boundary Pole product there is an Overcost, the production cost total using Conventional method of Rp. 18,338,026,452.67 while using ABC method of Rp. 18,250,739,279.92.

**Keywords**: Production Cost, Activity, Activity Based Costing (ABC), Conventional Method.