ABSTRACT

Determination cost of good/service is very important for a company. Cost of good/service will follow to change the revenue of company which accepted from cost/service sale. There are some of cost systems which can used to determine cost of good/service. Cost system which used in this research is a cost system based on activity which called Activity Based Cost System. This cost system is the result from cost system previously development, which called Activity Based Costing. Activity Based Cost System do not only used to results cost of good/service accurate information, but also used to results activity information. With Activity Based Cost System, cost of ship service in PT (PERSERO) Pelabuhan Indonesia III cabang Tanjung Perak is 154.726 Rp/ship moving. While cost of ship service from company cost system is 188.696 Rp/ship moving. So, there is over costing on determined cost of ship service from the company. This matter will cause degradation of profit to be obtained. With applying of Activity Based Cost System, expected can become early for improvement of company performance in the future.

Key word: cost of good/service, cost system, activity based cost system.