This study tried to apply Activity Based Costing (ABC) method at P.T.Biro Teknik Sinar Baru which is a national private company engaged in road construction. During this study P.T.Biro Teknik Sinar Baru has the difficulty in determining the price in the tender process to get a project, whereas in the business of construction, costs or the price that offered to work on a project play an important role to determine whether the company can win the bidding process that offered by the project owner. Price offers made by each company at the tender process as minimum as possible without reducing the level of quality or quality of material, technical implementation, and others associated with the execution of work. One answer to this problem is to apply the ABC system at the cost of information systems that used by the company.

ABC costing system allocate the costs to the transaction of the activities undertaken by the company, and then allocate them appropriately to the construction services offered in accordance with the consumption activities of any service or product offered by the company. In this study Analytical method Hierarchy Process (AHP) is used to calculate the weight of the allocation of overhead costs to activity that occurs if the consumption allocation of overhead costs by activity are not known.
By applying the ABC method the company is expected to get the cost of project production more accurately, so they can determine an appropriate offering price in the tender process.

**Key words:** Activity based costing, analytical hierarchy process, overhead cost.