CUSTOMIZED PRODUCT PRICE FORMATION BASED ON ABC (ACTIVITY BASED COSTING) WITH WEB MEDIA FOR ONLINE RESERVATION (CASE STUDY: ITS PRESS SURABAYA)

By : Rahma Daniati
Promotor : Prof. Dr. Ir. Suparno, MSIE

ABSTRACT

ITS Press Surabaya, as a unit in printing and publishing has the vision and mission of ITS in the future to develop themselves as independent and competitive entities. In the existing condition, ITS Press still use the concept of price calculation based on traditional costing the overhead charge which is not in accordance with the proportion that should be causing the price of selling standard products to be less accurate and distortion costs.

In this study the overhead of loading process on the product carried out by using the concept of ABC (Activity Based Costing) to produce a standard product price. In addition, the use AHP (Analytical Hierarchy Process) to determine the coefficient of cost allocation that can not be determined and calculated cost drivers. Furthermore, designed an online ordering web using php program and the MySQL database program.

The results of this study was produced for each standard product price - each product is more accurate than the existing product prices with the price difference between -11.9% to 14.3%. It also produced an online booking website that is able to produce a more accurate price than the price of existing products.

Keywords: Cost Drivers, ABC (Activity Based Costing), Analytical Hierarchy Process, PHP, My SQL, Web Online