ABSTRACT

Determining the cost of goods service for the PASTI-ITS (Pendidikan Aplikasi Sistem Bisnis Teknik Industri) program is an important thing. Cost of goods service for the one year education service will determine the amount of profit achieved by the management from the selling service, which in this case is determining the exact and accurate overhead cost based on activity costing. PASTI ITS is an educational institution which the mainstream is computed business application, training and consulting. Determining the cost of goods service is a problem for the several year, which it's not been determined accurately using a conventional way such as benchmarking with other competitor, rupiah rate fluctuation even intuition is used in some case.

Several studies in composing budget system for one year educational service has been developed, as the result a concept called Activity Based Costing is used as a reference by the composer. Transaction Based Costing is other name of Activity Based Costing, which its goal is allocating cost to transaction from the organization activity, then allocating those cost precisely to the product according to activity usage for each product. Activity Based Costing concept has been developed as a budget determination method, based on cost object; product/service, processes, services and customer, in order to help the manager made a right decision of product/service mix and competitive strategies.

Cost of goods service obtained for the PASTI-ITS using Activity Based Costing method is Rp. 1,684,401, otherwise using traditional method obtained Rp. 1,742,722. The result from determining cost of goods service using traditional method is overcosting against Activity Based Costing method (ABC). Profit calculation is also different between this two method, using ABC method obtained Rp. 65,872,266, otherwise using traditional method obtained Rp. 54,083,970. The differ is caused by overhead cost deviation at traditional system.

Keywords: Cost of goods service, Activity Based Costing, transaction based costing, cost object, overhead cost, competitive strategies.