ABSTRACT

This research aim to provide practical evidence that Activity Based Costing System is better than Time Driven Activity Based Costing System in practice in manufacturing enterprises, especially those engaged in the field of footwear. This research was conducted using quantitative data which consists of primary data that the production cost data for the year 2010, and the secondary data using interview data regarding the direct inspection time and production activities. By performing calculations using Activity Based Costing and Time Driven Activity Based Costing, it can be seen that there is no difference in the total overhead cost generated by these two systems. However, by tracing how the implementation of these two systems, we can see the differences that occur due to Time Driven Activity Based Costing System eliminate the first stage in Activity Based Costing System. This indicates that the Activity Based Costing System is still better than Time Driven Activity Based Costing System in practice in manufacturing enterprises, especially those engaged in the field of footwear.

Keywords: Activity Based Costing System, Time Driven Activity Based Costing System, Total Overhead Cost

ABSTRAK

Tujuan penelitian ini adalah untuk memberikan bukti praktis bahwa *Activity Based Costing System* lebih baik dibandingkan *Time Driven Activity Based Costing System* dalam penerapannya di perusahaan manufaktur khususnya yang bergerak di bidang alas kaki. Penelitian ini dilakukan dengan menggunakan data kuantitatif yang mana terdiri atas data primer yaitu data biaya produksi selama tahun 2010, dan data sekunder yaitu data hasil wawancara dan inspeksi langsung mengenai waktu dan aktivitas produksi. Dengan melakukan perhitungan menggunakan sistem *Activity Based Costing* dan *Time Driven Activity Based Costing*, maka dapat diketahui bahwa tidak terdapat perbedaan pada total biaya overhead yang dihasilkan oleh kedua sistem tersebut. Namun, dengan menelusuri cara pengimplementasian kedua sistem tersebut, kita dapat melihat perbedaan yang terjadi disebabkan karena *Time Driven Activity Based Costing System* menghilangkan tahap pertama yang ada dalam *Activity Based Costing System*. Hal ini menunjukkan bahwa *Activity Based Costing System* masih lebih baik dibandingkan *Time Driven Activity Based Costing System* dalam penerapannya di perusahaan manufaktur khususnya yang bergerak di bidang alas kaki.

Kata kunci: *Activity Based Costing System, Time Driven Activity Based Costing System*, Total Biaya Overhead

DAFTAR ISI

DAFTAR GAMBAR

DAFTAR TABEL

DAFTAR LAMPIRAN