

## **ABSTRACT**

The purpose of this research is to know production process of a textile company in Bandung and to analyze the comparison between cost of goods manufactured calculation methods, that applied in the company (traditional costing method) and Activity Based Costing (ABC) method. The obtained data was performed monthly during the year 2009. Based on analysis result, Cost Of Goods Manufactured calculation for unpattern material using ABC method resulted the Cost Of Goods Manufactured that is lower than traditional costing method, and Cost Of Goods Manufactured calculation for pattern material using ABC method resulted the Cost Of Goods Manufactured that is higher than traditional costing method. ABC method can describes the real consumption resource needed in production process.

Keywords : Cost Of Goods Manufactured, Activity Based Costing method, Traditional Costing method, cost driver

## ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui proses produksi dari sebuah perusahaan tekstil di kota Bandung dan untuk menganalisis perbandingan antara metode perhitungan *Cost Of Goods Manufactured*, yang diterapkan oleh perusahaan (Metode tradisional) dan metode *Activity Based Costing (ABC)*. Data yang diperoleh disajikan secara bulanan selama tahun 2009. Berdasarkan hasil analisis, perhitungan *Cost Of Goods Manufactured* kain grey polos dengan menggunakan metode *Activity Based Costing* menghasilkan *Cost Of Goods Manufactured* yang lebih rendah dibandingkan metode tradisional, sedangkan perhitungan *Cost Of Goods Manufactured* kain grey corak dengan menggunakan metode *Activity Based Costing* menghasilkan *Cost Of Goods Manufactured* yang lebih tinggi dibandingkan metode tradisional. Hal ini dikarenakan metode *ABC* menggunakan lebih banyak *cost driver* dibandingkan metode tradisional yang hanya menggunakan satu jenis *cost driver*. Metode *ABC* dapat menjelaskan konsumsi sumber daya nyata yang dibutuhkan dalam proses produksi.

Kata-kata kunci : *Cost Of Goods Manufactured*, metode *Activity Based Costing*, metode tradisional, *cost driver*

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