

ABSTRACT

PT Multi Rezekitama is representing company which active in manufacture especially at paint and stationary production. Free computation and Global competition claim PT. Multi Rezekitama in order to improve competitiveness of the company, so that the company not got away by a business competition. Determining product sell pricing is one of important factor to increase competitiveness of company, that's why the company needs an expense system that capable to give relevant and accurate expense information that is system which can trace expense at activity or so-called Activity-Based Costing.

This research aim to calculate paint production cost by using approach of ABC system and also compare calculation result of between traditional systems with ABC system. Process analyses of ABC system cover analysis of cost allocation process which is consisted of by 2 phase that is expense allocated to activity and activity expense allocated to product. Before process of allocation of activity expense to cost pool, the first time is determining activity rates. The calculation of Activity tariff conducted by using ACM and output Measure. The calculation of expense Overhead of every product type conducted by using tariff of activity and Bill of Activities (BOA) which is showing activity amount that is consumed by every product. By knowing of expense overhead hence can be calculated by production cost by using this ABC system.

Expense measurement, especially cost production in this final exam, by using ABC system and traditional system really yield distortion which enough mean. These differences are visible at the following tables:

Kode	Nama Barang	Biaya Produksi Sistem Tradisional	Biaya Produksi Sistem ABC	B. Prod. S.Trad-B. Prod. S.ABC	Distorsi	Keterangan
00105	CW. Astor 0,05 Kg	711.23	1,221.91	-510.67	-41.79%	<i>Undercosting</i>
00106	CW. Astor Mini (0,01 Kg)	1,149.21	1,183.51	-34.30	-2.90%	<i>Undercosting</i>
00111	CW. Astor Junior 1 Kg	9,032.75	8,626.33	406.42	4.71%	<i>Overcosting</i>
00201	CW. Supralux 1 Kg	9,032.75	8,523.10	509.65	5.98%	<i>Overcosting</i>
00202	CW. Supralux 1/2 Kg	4,653.00	5,459.18	-806.17	-14.77%	<i>Undercosting</i>
00203	CW. Supralux 1/4 Kg	2,463.13	3,101.11	-637.98	-20.57%	<i>Undercosting</i>
00204	CW. Supralux 0,1 Kg	1,149.21	1,315.05	-165.85	-12.61%	<i>Undercosting</i>
00209	CW. Supralux 20 Kg	175,463.09	384,142.37	-208,679.27	-54.32%	<i>Undercosting</i>
00211	CW. Supralux Junior 1 Kg	9,032.75	8,384.54	648.21	7.73%	<i>Overcosting</i>
00219	CW. Supralux Junior 20 Kg	175,463.09	353,602.95	-178,139.86	-50.38%	<i>Undercosting</i>
00707	Cat Bak Supralux 1 Kg	9,032.75	9,028.58	4.17	0.05%	<i>Overcosting</i>
00708	Cat Genteng Supralux 4 Kg	35,311.22	33,469.96	1,841.26	5.50%	<i>Overcosting</i>
00709	Cat Genteng Supralux 20 Kg	175,463.09	291,605.65	-116,142.56	-39.83%	<i>Undercosting</i>
00758	Cat Genteng SP Junior 4 Kg	35,311.22	33,045.46	2,265.76	6.86%	<i>Overcosting</i>
00760	Cat Genteng SP Junior 20 Kg	175,463.09	621,318.58	-445,855.48	-71.76%	<i>Undercosting</i>
00761	Cat Genteng Nuratex 4 Kg	35,311.22	42,035.07	-6,723.85	-16.00%	<i>Undercosting</i>

From the tables above that for products experiencing of undercosting that is as much 62.5% while experiencing of overcosting that is as much 37.5%. For the products which are undercosting, company release smaller expense than which ought to, while for products which are overcosting, company release bigger expense than which ought to. This Inaccurate expense information will be able to cause mistake of decision making of management especially in the case of pricing sell product, strategy of product marketing, and the profit attainment. ABC System will be more assist management in decision making because of the accuracy of expense information.