

Abstract

The price of a product or service is an important thing in determining the competition among companies. So, the price cannot be decided wrongly since the consumers will choose the lower price with higher quality. To decide the price of their products, a company should have accurate information about the cost in producing those products.

In this final assignment will be made a tool that will help a company in deciding the price in order to get an effective price of a product. This tool will be called Decision Support System (DSS) of Deciding Production Price. The method that is used in this system is Activity-Based Costing (ABC) method. In ABC method, the calculation will be done in two step. Fisrt, allocate cost of resources into activities, after that allocate cost of activities into each product.

The result of ABC is different with traditional method when it is implemented in the case of deciding production price in CV Argina Teknologi. The result of ABC is more accurate since the calculation process of ABC based on activities that are needed in producing each product. The users of the system have been satisfied with the work of the system based on the test that they have done using CSI (Customer Satisfaction Index), the result of the CSI is 74,33%.

Keywords: *price, DSS, ABC method, activity*