RINGKASAN

Penelitian ini berjudul "Perbandingan antara Metode Konvensional dan Time-Driven Activity Based Costing (TDABC) dalam Penentuan Harga Pokok Penjualan dan Profitabilitas Perusahaan (Studi Kasus pada Unit Bisnis Stone Crusher PT. Sambas Wijaya Purbalingga)". Tujuan penelitian ini adalah untuk mengetahui signifikansi pengaruh penerapan metode biaya berdasarkan perbedaan antara hasil penghitungan biaya produksi menggunakan metode konvensional dengan metode Time-Driven Activity Based Costing (TDABC), dan untuk mengetahui signifikansi pengaruh penerapan metode biaya berdasarkan perbedaan antara hasil penghitungan profitabilitas per unit produk menggunakan metode konvensional dengan metode TDABC. Penelitian ini dilakukan di PT. Sambas Wijaya Purbalingga yang beralamat di Desa Penaruban, Kaligondang, Kabupaten Purbalingga. Metode penelitian ini adalah studi kasus dengan teknik analisis data menggunakan uji t sampel berpasangan (paired sample t-test analysis).

Berdasarkan hasil analisis data dapat disimpulkan bahwa terdapat perbedaan yang signifikan antara hasil penghitungan biaya produksi menggunakan metode konvensional dengan metode TDABC. Penelitian ini juga menyimpulkan bahwa terdapat perbedaan yang signifikan antara hasil penghitungan profitabilitas per unit produk menggunakan metode konvensional dengan metode TDABC. Mengacu pada kesimpulan tersebut, maka sebagai upaya untuk terus meningkatkan efisiensi biaya produksi, manajer PT. Sambas Wijaya Purbalingga perlu memprioritaskan berbagai kebijakan yang terkait dengan penerapan sistem atau metode biaya. Cara yang dapat dilakukan diantaranya adalah dengan menerapkan metode Time-Driven Activity Based Costing (TDABC). Mengacu pada beberapa keterbatasan penelitian ini, maka penelitian selanjutnya perlu mempertimbangkan untuk menggunakan metode lain dari sistem biaya. Penelitian selanjutnya juga perlu memperluas cakupan subyek dan obyek penelitian.

SUMMARY

This research was entitled "Comparison Between Conventional and Time-Driven Activity Based Costing (TDABC) in Determining the Cost of Goods Sold and Company's Profitability (Study on Stone Crusher Business Unit of PT. Sambas Wijaya Purbalingga)". The aims of research were to find out the significant influence of costing method application based on the difference between calculation result of production cost by conventional costing method and Time Driven Activity Based Costing (TDABC) as well as to find out the significant influence of costing method application based on the difference between result calculation of profitability per unit product by conventional costing and Time Driven Activity Based Costing (TDABC) method. This research was conducted at the base camp and workshop of PT. Sambas Wijaya Purbalingga, which located at Penaruban Village, Kaligondang, Purbalingga Regency. Method of study was case study with technique data analysis used in this study was paired sample t-test analysis.

Based on the result of data analysis, it could be concluded that there was a significant difference between calculation result of production cost by using conventional and TDABC method. This research also concluded that there was a significant difference between calculation result of profitability per unit product by using conventional and TDABC method. Refers to these conclusions, it could be implied that as an effort to improve the efficiency level of production cost, managers of PT. Sambas Wijaya Purbalingga need to prioritize the various policies related to the implementation of costing system. The ways can be done by apply the Time Driven Activity Based Costing (TDABC) method. Refers to the several limitations of this study, further researches need consider to use the other method of costing system. Further researches were also need to expand the scope of research object and subject.