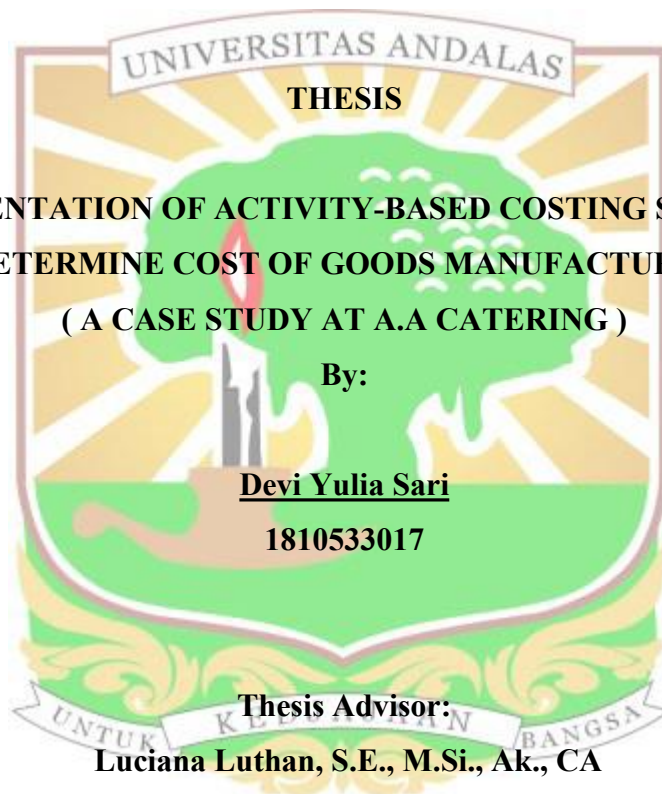




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ABSTRACT

The purpose of this study is to know the implementation of Activity Based Costing System to improve accuracy in determining the calculation of cost of goods manufactured. The research method used in this research is qualitative descriptive research method through a case study approach that takes the location of research in A.A Catering city Padang. This study shows the calculation of cost of goods manufactured according to Traditional Cost System for rendang IDR 233.353 and for dendeng IDR 224.103 while the calculation of cost of goods manufactured according to Activity Based Costing System for rendang IDR 224.021 and for dendeng IDR 213.437 so that there is a difference in the calculation of the cost of goods manufactured for rendang and dendeng more accurate apply Activity Based Costing System by the difference for rendang IDR 9.332 and for dendeng IDR 10.666 are lower than Traditional Cost System, because Factory Overhead is charged to many Cost Drivers so as to be able to allocate the cost of activity to the product precisely and accurately based on the consumption of each activity.

Keyword : *Activity Based Costing System, Cost Of Goods Manufactured, Traditional Cost Sytem, Cost Driver.*

