

ANALISIS KECOCOKAN IMPLEMENTASI ACTIVITY BASED COSTING (ABC) PADA PT. PERKEBUNAN NUSANTARA 6

Abstrak

Penelitian ini bertujuan untuk menganalisi kecocokan implementasi *Activity Based Costing* pada PT. Perkebunan Nusantara 6 dengan menggunakan suatu pendekatan kontijensi (*contingency analisys model*). Pengimplementasian sistem *Activity Based Costing* mutlak harus didasiri oleh penilaian atau peninjauan yang matang. Karena ketidakcocokan penerapan sistem ini akan sangat memberikan dampak negatif yang besar dalam pembebanan biaya dalam perusahaan.

Hasil penelitian ini menunjukkan bahwa implementasi *Activity Based Costing* sangat cocok diimplementasikan pada PT. Perkebunan Nusantara 6, hal ini terlihat melalui pendekatan kontijensi (*contingency analisys model*) yang dilakukan, dimana rata-rata penilaian dari masing-masing nilai unit usaha PT. Perkebunan Nusantara 6 atas 10 variable kecocokan implementasi *Activity Based Costing* pada grafik kontijensi menunjukkan penyebaran titik penilaian (*plotting*) yang terbanyak berada pada kuadran I, sedangkan kuadran II dan kuadran IV masing-masing memiliki 2 titik penyebaran nilai. penyebaran titik penilaian (*plotting*) terdapat dalam kuadran I dimana X dan Y adalah positif dan menunjukkan implementasi *Activity Based Costing* dinilai sangat perlu diusulkan (*recommended*) untuk diterapkan pada perusahaan. Karena kemungkinan terjadinya distorsi biaya produk dan manajemen pun bebas untuk bertindak atas biaya produk sangat berpotensi terjadi.

Kata kunci : *Activity Based Costing, Contingency Analisys Model.*

SUITABILITY ANALYSIS OF IMPLEMENTATION OF ACTIVITY BASED COSTING (ABC) At PT. PERKEBUANAN NUSANTARA 6

Abstract

This study aimed to analyze the suitability of the implementation of Activity Based Costing at PT. Perkebunan Nusantara 6 by using a contingency approach (contingency analisys model). Implementation of Activity Based Costing system is an absolute must didasiri by penilainan or review mature. Because of the incompatibility implementation of this system will give a big negative impact on the company's charges.

These results indicate that the implementation of Activity Based Costing is suitable are implemented at PT. Perkebunan Nusantara 6, it is seen through a contingency approach (contingency analisys model) were conducted, where the average assessment of the value of each unit of PT. Perkebunan Nusantara 6 on 10 variables matches the implementation of Activity Based Costing in contingency graph shows the point spread ratings (plotting) that most are in quadrant I, while quadrants II and IV quadrant each had 2 point spread value. the point spread ratings (plotting) contained in the first quadrant where X and Y are positive and show the implementation of Activity Based Costing is considered very necessary proposed (recommended) to be applied to the company. The possibility of distortion of the cost of the product and the management was free to act on the cost of the product is potentially occur.

Keywords: Activity Based Costing, Analisys Contingency Model.