ABSTRAK

Tujuan dari penelitian ini untuk membandingkan metode *activity based costing* yang dianut PT Infoglobal dengan metode *activity based costing* menurut teori. Jenis penelitian yang digunakan yaitu penelitian studi kasus deskriptif dengan menggunakan pendekatan kualitatif. Hasil dari perhitungan PT Infoglobal lebih rendah untuk produk RDU dan HUD jika dibandingkan dengan metode *activity based costing* menurut teori. Saran untuk PT Infoglobal agar mengidentifikasi driver lebih serius dan mendalam supaya tujuan menentukan biaya produk yang akurat tercapai.

Kata kunci: Perhitungan Harga Pokok Produksi, Biaya, Biaya Berdasarkan Aktivitas

ABSTRACT

The purpose of this research was to compare the method of activity-based costing embraced PT Infoglobal with method of activity based costing according to the theory. The type of research used i.e. descriptive case study research using qualitative approach. The result of the calculation of PT Infoglobal lower to RDU and HUD if compared with the method of activity-based costing according to the theory. Suggestions for PT Infoglobal so identify more serious driver d an in depth so that the purpose of determining an accurate product costs is reached.

Keywords: *Cost of Production, Cost, Activity Based Costing*