

**ANALISIS PENENTUAN HARGA POKOK PENJUALAN DAN TAFSIR
LABA PADA PETERNAKAN AYAM PETELUR DI DESA TAMBLANG
DENGAN MENGGUNAKAN METODE ACTIVITY BASED COSTING
(ABC)**

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ABSTRAK

Fenomena wabah Covid-19 menimbulkan kerugian ekonomi secara nasional khususnya para peternak ayam petelur, banyak peternak ayam petelur yang terpaksa gulung tikar lantaran harus mengikuti aturan pemerintah untuk melakukan PPKM (Penerapan Pembatasan kegiatan Masyarakat), dan mengalami kehilangan omzet penjualan sehingga berdampak kepada kemampuan mereka untuk melakukan pembayaran pokok (utang) maupun bunganya kepada perbankan sehingga Hal ini dapat memicu persaingan dalam penentuan harga. Penentuan harga pokok penjualan, haruslah didasarkan pada prinsip efisiensi dan produktifitas. Penelitian ini menggunakan metode kualitatif. Data diperoleh melalui wawancara mendalam, observasi dan studi dokumen yang selanjutnya dianalisis dengan reduksi data, penyajian data, analisis data dan penarikan simpulan. Hasil penelitian ini menunjukkan bahwa 1) Proses penentuan harga pokok penjualan telur ayam Lingga Yoni Farm di Desa Tamblang dengan menggunakan metode activity based costing dapat membantu mengidentifikasi dengan lebih akurat. Jadi pentingnya activity based costing dalam penentuan harga pokok penjualan telur ayam dalam membantu menghasilkan harga jual yang lebih akurat dan adil berdasarkan dari setiap aktivitas terhadap biaya produksi. dan 2) dengan menggunakan penentuan harga pokok melalui pendekatan activity based costing, keuntungan yang didapat lebih besar serta penelusuran biaya pada proses produksi telur ayam lebih akurat.

Kata kunci: Telur ayam, Harga Pokok Penjualan, *Activity Based Costing*

***ANALYSIS OF DETERMINING THE COST OF COSTS SOLD AND
PROFIT INTERPRETATION ON LAYERING CHICKEN FARMING IN
TAMBLANG VILLAGE USING THE ACTIVITY BASED COSTING (ABC)
METHOD***

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ABSTRACT

The phenomenon of the Covid-19 outbreak has caused economic losses nationally, especially for laying hen breeders, many laying hen breeders have been forced to go out of business because they have to follow government regulations for implementing PPKM (Implementation of Restrictions on Community Activities), and have experienced a loss of sales turnover, which has had an impact on their ability to make principal (debt) and interest payments to banks so that this can trigger competition in determining prices. Determining the cost of goods sold must be based on the principles of efficiency and productivity. This study uses a qualitative method. Data was obtained through in-depth interviews, observation and document study which was then analyzed by data reduction, data presentation, data analysis and drawing conclusions. The results of this research show that 1) The process of determining the cost of selling Lingga Yoni Farm chicken eggs in Tamblang Village using the activity based costing method can help identify more accurately. So the importance of activity based costing in determining the cost of goods sold for chicken eggs is to help produce a more accurate and fair selling price based on each activity on production costs. and 2) by using basic price determination through an activity based costing approach, the profits obtained are greater and the tracking of costs in the chicken egg production process is more accurate.

Keywords: Chicken eggs, Cost of Goods Sold, Activity Based Costing