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Abstracts Proceeding

# ICBESS 2015

The 2<sup>nd</sup> International Conference on Business,  
Economics and Social Sciences

## Business, Economics and Social Issues in The Era of Globalization : New Challenges and Opportunities

Golden Palace Hotel Lombok, Mataram  
August 19 - 20, 2015



Published by  
Indonesia College of Economics (STEI) Jakarta

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## COMPARATIVE ANALYSIS OF TRADITIONAL BASED COSTING (TBC) WITH ACTIVITY BASED COSTING (ABC) IN COST OF GOODS MANUFACTURING NATURAL TILES AND GLAZUR TILES AT PT. MERAPI

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**Abstract:** This research was conducted at PT. Merapi, which is engaged in the manufacture of tiles. The purpose of this study was to find out how much difference calculation of the cost of production based on traditional based costing and activity based costing. The strategy used in this study is a comparative descriptive. Descriptive be used to explain the facts in the company by finding studied data from the company, while the comparative is used to compare the traditional based costing with activity based costing. The method used is ex post facto. The population in this study are all reporting the cost of production and overhead costs in year 2013/2014 regarding all types of tiles manufactured by PT Merapi. The sample used in this study consists of two types of products, that is 13 types of tiles Natural and with 8 types of tiles Glazur. Based on the research that has been done, found that there is a difference between the two costing calculations. This is due to the allocation of costs by the company is still using the driver activity at the unit level (traditional based costing). While based on activity based costing not only using the unit level only but also other cost drivers, ie batch, production and facilities. Cost of production using traditional based costing is higher than activity based costing (overcosting) for product of Natural tiles such as: tiles Plentong, tiles Frog(Kodok), tiles Turbo, tiles Plentong Transparant, tiles Plentong Antique, tiles Turbo transparant, andtiles Turbo Antique. While Cost of production using traditional based costing is lower than activity based costing (undercosted) for product of tiles Glazur such as: tiles Morando, tilesTurbo, tiles Not Round, tiles Morando Transparant, tiles Morando Antique, Not Round transparant, and Not Round Antique

**Keywords :** Traditional based costing, Activity based costing, cost driver, overhead cost, cost of production.

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