

**ANALYSIS OF DETERMINING COST OF GOODS PRODUCED BASED ON
THE ACTIVITY BASED COSTING (ABC) SYSTEM IN THE HOME INDUSTRY
OF BAROKAH NATURAL SAGO NOODLES**

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ABSTRACT

The purpose of this study is to determine the determination of cost of goods produced based on the activity-based costing (ABC) system in the home industry of barokah natural sago noodles. This type of research is applied research. Data collection techniques use documentation and interview techniques. The data analysis method used identifies activities, charges activities, groups activities, calculates group rates and Factory overhead costs (BOP). The results of this study show that the cost of goods produced with the traditional accounting system is greater than the activity-based costing system, this causes profits with an activity-based costing system to be greater than the traditional accounting system. This is due to improper loading of factory overhead costs (BOP) and the calculation of factory overhead costs (BOP) is not clearly calculated based on the triggers for costs and resources consumed by products in the Barokah Natural Sago Noodles Home Industry, which will have an impact on improper loading of sago production costs.

Keywords : *Cost of Goods Produced, Activity Based Costing*