

## **IMPLEMENTASI *TIME DRIVEN ACTIVITY BASED COSTING* PADA BADAN USAHA EKSPEDISI CV TETAP SUKSES SURABAYA**

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### **ABSTRAK**

Sulitnya menghitung biaya *overhead* dengan metode *direct cost* memicu terjadinya pengeluaran tak menentu di dalam badan usaha karena pada setiap pengiriman biaya yang dikeluarkan berubah-ubah, sehingga menyebabkan badan usaha semakin merugi. Metode *Time Driven Activity Based Costing* lebih mudah diterapkan, dengan *cost* lebih murah, dan lebih *powerful* daripada *Activity Based Costing* konvensional. Tujuan penelitian ini adalah untuk mengetahui perhitungan beban pokok penjualan jasa pengiriman jalur laut dengan menggunakan metode *Time Driven Activity Based Costing* dengan perbandingan Beban Pokok Penjualan jasa secara tradisional yang dilakukan pada CV Tetap Sukses Surabaya. Penelitian ini merupakan penelitian kualitatif. Teknik analisis data yang digunakan dalam penelitian ini adalah deskriptif analitis. Hasil penelitian ini menunjukkan bahwa pertimbangan bisnis CV Tetap Sukses di Surabaya dalam mengambil keputusan memilih bidang bisnis pengiriman barang jalur laut ialah pertumbuhan bisnis *e-commerce* di Indonesia yang sangat pesat memberikan pengaruh positif pada bisnis jasa pengiriman, bisnis EMKL memiliki banyak kelebihan, ekspedisi muatan kapal laut cenderung lebih bebas, tidak dibatasi jenis barangnya, penentuan beban jasa pengiriman barang adalah dengan menerapkan *Time Driven Activity Based Costing*, perhitungan beban pokok penjualan jasa pengiriman jalur laut dengan menggunakan metode *Time Driven Activity Based Costing* pada CV Tetap Sukses di Surabaya, yaitu dengan menentukan aktivitas serta waktunya dan menentukan beban pokok jasa per waktu aktivitas tersebut, perbandingan besarnya beban pokok penjualan jasa pengiriman jalur laut yang telah ditetapkan sebelumnya dengan beban pokok penjualan jasa pengiriman jalur laut menggunakan metode *Time Driven Activity Based Costing* pada CV Tetap Sukses di Surabaya adalah terdapat perbedaan antara beban pokok kontainer yang ditentukan oleh pihak manajemen CV tetap Sukses dan dengan penerapan *Activity Based Costing System*. Hasil dari perhitungan beban pokok kontainer dengan menggunakan *Activity Based Costing System* yaitu, untuk jalur A, B, dan C lebih kecil dibanding sistem tradisional. Kendala yang dihadapi oleh CV Tetap Sukses di Surabaya dalam penentuan beban pokok jasa pengiriman barang adalah adanya kapasitas menganggur menyebabkan meningkatnya biaya atau terjadinya biaya yang sebenarnya tidak diperlukan.

**Kata Kunci:** TDABC, Beban Pokok Jasa Pengiriman, Beban Pokok Penjualan

**IMPLEMENTATION OF TIME DRIVEN ACTIVITY BASED COSTING  
CV TETAP SUKSES SURABAYA EXPEDITION BUSINESS AGENCY  
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**ABSTRACT**

*The difficulty of calculating overhead costs using the direct cost method triggers the occurrence of erratic expenditures in business entities because each delivery of the costs incurred fluctuates, causing the company to lose more and more. The Time Driven Activity Based Costing method is easier to implement, at a lower cost, and more powerful than conventional Activity Based Costing. The purpose of this study was to determine the calculation of the Cost of Goods Sold for sea shipping services using the Time Driven Activity Based Costing method at CV Fixed Success in Surabaya, to find out the comparison of the Cost of Goods Sold for sea shipping services that had been previously determined with the Cost of Goods Sold (BPP) of sea shipping services using the method Time Driven Activity Based Costing on CV Remains Success in Surabaya. This research is a qualitative research. The data analysis technique used in this research is descriptive analytical. The results of this study indicate that the business considerations of CV Fixed Success in Surabaya in making a decision to choose the field of sea freight forwarding business are the very rapid growth of the e-commerce business in Indonesia which has a positive influence on the shipping service business, the EMKL business has many advantages, shipping freight forwarders the sea tends to be freer, not limited by the type of goods, the determination of the price of freight forwarding services is to apply Time Driven Activity Based Costing, the calculation of Cost of Goods Sold for sea shipping services using the Time Driven Activity Based Costing method at CV Permanent Success in Surabaya, namely by determining the activity and time and determining the cost of production per the time of the activity, the comparison of the cost of goods sold for sea shipping services that has been previously determined with the cost of goods sold for sea shipping services using the Time Driven Activity Based Costing method at CV Fixed Success in Surabaya is that there is a difference between the cost of the container determined by the management of CV remains Success and with the implementation of the Activity Based Costing System. The results of the calculation of the cost of the container using the Activity Based Costing System, namely, for lines A, B, and C are smaller than the traditional system. The obstacle faced by CV Fixed Success in Surabaya in determining the price of freight forwarding services is the presence of idle capacity causing increased costs or costs that are not actually needed.*

**Keywords: TD ABC, Cost of Shipping Services, Cost of Goods Sold**