

**Penentuan Harga Pokok Produksi dengan Metode *Time Driven Activity Based Costing* dalam Rangka Meningkatkan Pendapatan pada Perusahaan C-MAXI Alloy Cast Yogyakarta Tahun 2016**

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***Abstrak***

*Penelitian ini bertujuan untuk mengetahui perbedaan perhitungan biaya produksi berdasarkan perhitungan perusahaan C-MAXI Alloy Cast Yogyakarta dan perhitungan dengan metode Time Driven Activity Based Costing (TDABC), sehingga adanya perbedaan antara harga pokok produksi dan pendapatan yang diterima perusahaan sebelum dan setelah menerapkan metode Time-Driven Activity-Based Costing (TDABC). Data penelitian ini dikumpulkan melalui observasi dengan wawancara dan pengamatan secara langsung ke bagian produksi. Hasil dari penelitian ini menunjukkan bahwa terdapat perbedaan yang signifikan antara harga pokok produksi dan pendapatan yang diterima perusahaan sebelum dan setelah menerapkan metode Time-Driven Activity-Based Costing (TDABC). Setelah menerapkan metode penentuan biaya dengan metode tersebut, pendapatan C-MAXI Alloy Cast Yogyakarta mengalami peningkatan yang cukup signifikan.*

***Kata kunci:*** *Harga Pokok Produksi, Time Driven Activity Based Costing, Pendapatan*

***Abstract***

*The purpose of this research is to know the difference of production cost calculation based on calculation of C-MAXI Alloy Cast Yogyakarta and calculation with Time Driven Activity Based Costing (TDABC) method, so that the difference between the cost of production and income received by the company before and after applying Time- Driven Activity-Based Costing (TDABC). The data of this study were collected through observation by interview and observation directly to production section. The results of this study indicate that there is a significant difference between the cost of production and income received by the company before and after applying the Time-Driven Activity-Based Costing (TDABC) method. After applying the costing method with the method, C-MAXI Alloy Cast Yogyakarta revenues have increased significantly.*

***Keywords:*** *Cost of Production, Time Driven Activity Based Costing, Income*