ABC COSTING OF JATC PROJECT IN PT. SYNERGIA GENERAL CONTRACTORS AND PROJECT SERVICES

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Abstract

Objectives
The objective of this thesis is to assist PT.synergia with a better costing method by implementing ABC model for small construction firm. By doing this implementation, PT.synergia expected able to have better managerial tools for its management.

Method
This thesis uses interview to gain knowledge about company costing system from the management of the company and applied ABC system for small construction firm. Including calculating project cost used currently implement traditional costing for comparability with the new method of ABC.

Results
PT.synergia has to segregate the cost pool in to 3 cost object and then allocate the project cost to those cost objects. After establishing cost object, activities are defined and allocate to those cost objects. Activities in this analysis segregate based on their cost drivers and hierarchies.

Conclusion
The implementation of ABC system for small construction firm in PT.synergia is able to detect the link between resource consumption and the cost sacrificed. Overhead can be traced directly to the cost object. The company also can established 3 cost object, so the company can find the actual project cost from this project.

Key Words: Traditional Costing, Activity Based Costing System, Direct Costs, Cost Pools, Cost Drivers, Small construction Company, Activities.