CALCULATION OF PRODUCTION COST ANALYSIS in PT KOMODA INDONESIA

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Abstract

The use of standard cost method in calculating production costs at PT Komoda Indonesia raises very significant variances, especially variance factory overhead costs. Therefore, this study aims to determine the implementation of the standard costs at PT Komoda Indonesia and the cause of the variance of production cost.

To achieve the goal of this writing, the research done by two methods of library research and field research. Field research was intended to obtain references to objects of research, while research literature is the collection of data from the object of research.

The results of data processing obtained information about the variances that occur, including raw material cost variance of Rp. 3.044.067,- (profit), direct labor cost variance of Rp. 8.548.192,- (loss) and the variance of factory overhead cost of Rp. 468,967,720,- (profit). The variance of production costs that occur due to incorrect standard in determining production costs. In addition, due to the conversion of foreign currency (JPY) to the domestic currency (Rp).

To overcome this problem, companies need to evaluate the standard-setting production costs that had been applied, as well as more rigorous in calculating the true cost of production occurs mainly to the cost of raw materials in the calculation of inventory taking each end of the month.

Key words: standard cost, production cost, manufacturing

DAFTAR ISI

DAFTAR TABEL

Tabel

DAFTAR LAMPIRAN

Lampiran **Halaman**