

ANALYSIS OF THE COST CALCULATION FOR BY-PRODUCTS AND JOINT PRODUCTS IN COMPANY X

BY :

**MIFTAH ARIFFIANTO
43208110148**

ABSTRACT

This Research was about analysis of the cost calculation for by-products and joint products in company X. The purpose of this research is to obtain information and a clear picture of the methods used by company X in calculating the costs of by-products and joint products and to provide conclusions and recommendations from the evaluation that has been done to the company X.

The analysis was using quantitative descriptive method to make systematical, factual and accurate description to explain facts and characteristics of research object. The analysis was using data for the period on April 2010.

The result of this research will be showing that company X was using quantitative unit method, and that method was inappropriate to allocate joint costs to different products. The appropriate method for joint costs allocation that suitable with company X nature of production is market price method.

Key words : by-products, joint products, joint costs