

ABSTRAK

PERLAKUAN SISA BAHAN BAKU KAYU DALAM PENENTUAN HARGA POKOK PRODUK Studi Kasus Pada CV.Kinasa Bhakti Utama

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Tujuan dari penelitian ini adalah untuk mengetahui bagaimana perlakuan sisa bahan baku kayu dalam penentuan harga pokok produk pada CV. Kinasa Bhakti Utama. Penelitian ini dilaksanakan di CV. Kinasa Bhakti Utama. Jenis penelitian studi kasus.

Data penelitian dikumpulkan dengan menggunakan metode wawancara, observasi, dan dokumentasi. Sedangkan teknik analisis data disusun dengan urutan (1) Mendiskripsikan perlakuan sisa bahan baku dalam penentuan harga pokok produk menurut perusahaan, (2) mendiskripsikan perlakuan sisa bahan baku dalam penentuan harga pokok produk menurut kajian teori, (3) Membandingkan perlakuan sisa bahan baku kayu dalam penentuan harga pokok produk menurut perusahaan dengan kajian teori, (4) Menghitung harga pokok produk setelah adanya perlakuan sisa bahan baku kayu menurut perusahaan, (5) Menghitung harga pokok produk setelah adanya perlakuan sisa bahan baku kayu menurut kajian teori, (6) Membandingkan perhitungan harga pokok produk setelah adanya perlakuan sisa bahan baku kayu yang dilakukan oleh perusahaan dengan perhitungan harga pokok produk menurut kajian teori, (7) Menentukan apakah terdapat selisih yang cukup besar dalam perlakuan sisa bahan baku kayu.

Dari hasil penelitian yang dilakukan dapat disimpulkan bahwa (1) menurut perusahaan hasil penjualan sisa bahan baku diperlakukan sebagai pendapatan di luar usaha, sedangkan menurut teori hasil penjualan sisa bahan baku diperlakukan sebagai pengurang biaya bahan baku produk yang bersangkutan dan mengurangi harga pokok pesanan yang bersangkutan, (2) berdasarkan perhitungan maka dapat diketahui bahwa ada selisih perbedaan perlakuan yang relatif kecil.

ABSTRACT

A TREATMENT ON THE REST OF WOOD MAIN MATERIAL IN DETERMINING THE COST OF PRODUCT A Case Study at CV. Kinasa Bhakti Utama

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This research purposed to know how the treatment on the rest of wood main material in determining the product main price at CV. Kinasa Bhakti Utama. This research was done at CV. Kinasa Bhakti Utama. This research was a case study.

The data were gathered by using interview, observation, and documentation. And, the data analysis technique was arranged as the following (1) describing the treatment on the rest of main material in determining the product main price based on the company, (2) describing the treatment on the rest of main material in determining the product main price based on the theory, (3) comparing the treatment on the rest of wood main material in determining main price in determining the product main price based on the company which applied the theory, (4) calculating the product main price after the treatment on the rest of wood main material based on the company, (5) calculating the product main price after the treatment on the rest of wood main product based on the theory, (6) comparing the calculation of product main price after the treatment on the rest of wood main material which had been done by the company and the product main price which was based on the theory, (7) determining whether or not there were significant differences in treating the rest of wood main material.

Based on the results, the conclusions were (1) based on the company, the selling result of the rest of main material was treated as the off-effort income, meanwhile, based on the theory, the selling result of the rest of main material was treated as the subtracter of the related product main cost and decreasing the related ordered main price, (2) based on the calculation, the differences were relatively small.