

ABSTRAK

PERLAKUAN PRODUK CACAT DAN PRODUK RUSAK DALAM PENENTUAN HARGA POKOK PRODUK

Studi Kasus pada Perusahaan Pertenunan Santa Maria, Boro 2002

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Tujuan penelitian ini adalah untuk mengetahui apakah perlakuan produk cacat dan produk rusak dalam penentuan harga pokok produk di Perusahaan Pertenunan Santa Maria sudah tepat. Jenis penelitian yang digunakan adalah studi kasus dan deskriptif kuantitatif. Penelitian dilaksanakan di Perusahaan Pertenunan Santa Maria pada bulan November sampai Desember 2002.

Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dokumentasi. Teknik analisa data dilakukan dengan 1) mendeskripsikan perlakuan produk cacat dan produk rusak dalam penentuan harga pokok produk menurut perusahaan 2) mendeskripsikan perlakuan produk cacat dan produk rusak dalam penentuan harga pokok produk menurut teori 3) membandingkan perlakuan produk cacat dan produk rusak dalam penentuan harga pokok produk menurut perusahaan dan teori 4) membuat kesimpulan tepat atau tidak perlakuan produk cacat dan produk rusak dalam penentuan harga pokok produk di Perusahaan Pertenunan Santa Maria.

Dari penelitian, analisis data dapat disimpulkan bahwa perlakuan produk cacat dan produk rusak sudah tepat karena selisih harga pokok menurut perusahaan dan harga pokok menurut teori masih dibawah batas toleransi 5%.

ABSTRACT

TREATMENTS ON DEFECTIVE AND SPOILED PRODUCTS IN PRODUCT COSTING DETERMINATION

A Case Study At “Santa Maria” Weaving Company, Boro 2002

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The purpose of the research was to know whether or not the treatments on defective and spoiled products in product costing determination at “Santa Maria” weaving company, Boro in the year 2001 had been appropriate. The kinds of the research were case study and quantitative description. The research was conducted at “Santa Maria” weaving company from November to December 2002.

The methods used to collect data were interviews, observation and documentation. The steps used to analysis the data were: 1) describing the treatments on defective and spoiled products in product costing determination according to the company’s calculation 2) describing the treatments on defective and spoiled products in product costing determination according to the theory 3) comparing the product costing calculation between the company and the theory 4) conducting a conclusion whether or not the defective and spoiled products in treatment product costing determination at “Santa Maria” weaving company, Boro had been appropriate.

From the data analysis it could be concluded the treatments on defective and spoiled products in product costing determination at “Santa Maria” weaving company, Boro had been appropriate because the difference of the product costing calculation between the theory and the company was under tolerance limit of 5%.