



Tujuan dari penelitian ini adalah untuk mengetahui ketepatan perlakuan produk hilang, produk rusak dan produk cacat terhadap penentuan harga pokok produk di Perusahaan Genteng "MD". Penelitian dilaksanakan di Perusahaan Genteng "MD", Brejo, Godean pada tahun 2004.

Pengumpulan data dilaksanakan dengan teknik wawancara, dokumentasi dan observasi. Teknik analisis data dilakukan dengan (1) mendeskripsikan pengertian produk hilang, produk rusak dan produk cacat serta biaya produksi setiap bulan selama tahun 2004 (2) mendeskripsikan metode yang digunakan dalam memperlakukan produk hilang, produk rusak dan produk cacat dalam penentuan harga pokok produknya (3) mendeskripsikan Laporan Harga Pokok Produksinya (4) mendeskripsikan perlakuan produk hilang, produk rusak dan produk cacat dalam penentuan harga pokok produk di perusahaan ke perlakuan menurut hasil kajian teori (5) melakukan analisis kritis dan menyimpulkan tepat atau tidaknya perlakuan terhadap produk hilang, produk rusak dan produk cacat dalam penentuan harga pokok



The aims of this research are to know the right treatment towards the lost, spoiled, and defective products in determining the cost price of the products in “MD” Roof Tile Firm in Brejo, Godean.

The research done in 2004. The techniques of data collection were interview, observation and documentation. The techniques of analysis done by (1) describing the meaning of lost, spoiled, and defective products, beside describing the cost of monthly production in 2004; (2) describing the method which was applied in treating the cost price of the products which were lost, spoiled and defective; (3) describing the report of the cost price production; (4) describing the treatment towards the products which were lost, spoiled and defective in determining their cost price according to the theory; (5) applying critical analysis and drawing conclusion whether in determining the cost price of the lost, spoiled and defective products was right or wrong according to the