

ABSTRACT

ANALYSIS OF PRODUCT COST ALLOCATION TOWARD PRODUCT MAIN COST AT PT PHILLIP SEAFOOD INDONESIA

by

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Manufacturing company often producing some raw materials to one production process to get some various of products. Common product is various kinds of products that is producing by using same facilities but the raw materials and the employees are different for every kinds of products.

PTPHILLIPS SEAFOODS INDONESIA is one of company that is producing various kind of products with different variety and type.

Activities of the company are producing the raw material to be finished goods, the product is package product such as crab meat. Based on the case above, the formulation of this paper is about product allocation cost. Collecting data by doing directly observation and giving the questioners sheet. Reseacher used quantitative and qualitative annalisis as tools of annalisis. There are some methods of quantitative annalisis, they are: 1. *Metode nilai penjualan relatif (nilai pasar)*, 2. *Metode rata-rata per unit*, 3. *Metode rata-rata tertimbang*, 4. *Metode satuan kuantitas*.

Based on the calculation of overhead cost by using *metode rata-rata satuan and metode satuan kuantitas* so the overhead cost for every can is 3.572 Rupiah. Based on the annalisis toward allocation cost, there are different result for every method, this difference will give the influnce toward gross profit. Gross profit for *metode harga pasar atau nilai jual Rp. Rp 6.888.728,994*, *Metode Rata-rata tertimbangRp 6.842.410,397*, *Metode Rata-rata satuan Rp 6.830.271,392*, *Metode Satuan kuantitasRp 6.830.271,392*

Key words:*Metode Harga Pasar atau Nilai Jual, Metode Rata-rata Tertimbang, Metode Rata-rata Satuan, Metode Satuan Kuantitas*