ABSTRACTS

The aims of this research that relate with the accounting treatment of defective product on production green dinner plate (d 32.5 cm – t 4 cm) were: (1) To recognize cost load of defective product repair cost; (2) To calculate cost of goods manufactured before and after loading of defective product repair cost; and (3) To determine the influence of loading defective product repair cost to activity ratio.

The research results show that: (1) Defective product repair cost on production green dinner plate (d 32.5 cm – t 4 cm) was recognized by loading its cost into three method, that is: (a) As adding cost of goods manufacture green dinner plate, by debited work in process raw material cost Rp 10.000,00, work in process-direct labor cost Rp 65.000,00, and work in process-overhead cost Rp 203.700,00. The consequences of this method was the work in process increase, that finally will increase cost of goods manufactured; (b) As element of actually overhead cost, by debited actually overhead cost Rp 278.700,00. The consequences of this method was increase unfavorable overhead cost variance; and (c) As defective product loss, by debited defective product loss Rp 203.700,00. The consequences of this method was defective product loss increase, that finally will increase non operational cost; (2) Cost of goods manufactured green dinner plate (d 32.5 cm – t 4 cm) before and after loading of defective product cost were followed: (a) The defective product create cause of its working hard: there is increasing of inventory turn over green dinner plate (d 32.5 cm – t 4 cm) Rp 387,08 each unit from Rp 52.741,56 to be Rp 53.128,64 each unit; (b) The defective product create cause of its normal characteristic in the company; (c) The defective product create cause of its minimize controlling: there is not increasing or decreasing inventory turn over and average day’s inventory, inventory turn over constant about 31,11 times, and average day’s inventory constant too about 11,57 day.

Key words: Accounting Treatment, Repairment Cost, Defective Product, Green Dinner Plate, Cost Of Goods Manufactured, Activity Ratio.

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