

ABSTRACT

Arifin, Nanang. 2015. *Thesis. Title: "A Review Of Accounting Treatment For Damaged Products At UD. MOH. Anwar Sumenep "*

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In the face of a dynamic environment, the company strives to produce high-quality products, in the production process through several stages of production where the stages are not avoided potential occurrence of damaged products. With the presence of damaged products will then arise problems in the calculation of cost of goods production, which will affect the amount of profits that would be obtained by the company. The purpose of this research is to mengetahui the accounting treatment of product is damaged at UD. MOH. Anwar.

This research is qualitative research with the descriptive approach. The methods used in the study is to collect data with interviews and observations. The subject of this research is the product damaged, and the object of the research is the related data of product is damaged at UD. MOH. Anwar.

From the results of research on UD. MOH. Anwar pointed out that UD. MOH. Anwar in the calculation of cost of goods production still uses the traditional method is to make all of the costs incurred, and in the share with the amount of production results. Whereas the application of the accounting of product damaged in UD. MOH Anwar has not been adequate or not in accordance with the existing theory on accounting cost and also the SAK ETAP, cost accounting in theory happens to damaged products have to be charged or add on overhead costs incurred resulting in damaged products accounting for treatment at UD. MOH Anwar is need for evaluation and improvement of the company taking into account the results of the production that do not comply with the quality standards of the company because of faulty products is already absorbing the costs should be diakuai by UD. Moh Anwar.