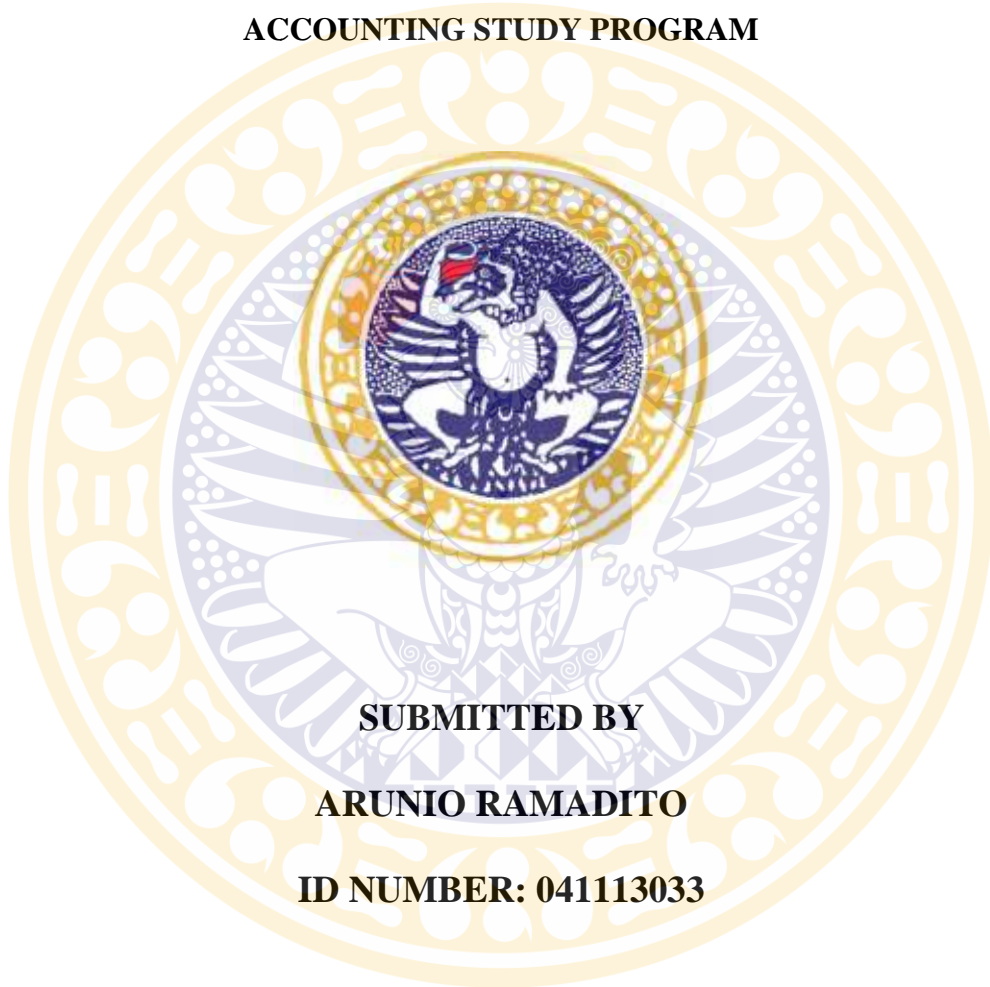


**THE IMPLEMENTATION OF PRODUCT COSTING TO DETERMINE  
PRODUCTION COST AND EFFICIENCY IN CV RANUSA**

**SUBMITTED FOR PARTIAL FULFILLMENT OF THE REQUIREMENTS  
FOR BACHELOR DEGREE IN ACCOUNTING**

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**ACCOUNTING STUDY PROGRAM**



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**AIRLANGGA UNIVERSITY**

**SURABAYA**

**2016**

**UNDERGRADUATE THESIS**

**THE IMPLEMENTATION OF PRODUCT COSTING TO DETERMINE  
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## DECLARATION

I, (Arunio Ramadito, 041113033), declare that:

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2. This thesis does not contain any work or any option written or published by anyone, unless clearly acknowledged or referred by quoting the author's name and stated in the references.
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Surabaya, 12/5/2016

Declared by,



Arunio Ramadito

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I hope that this research can give contribution for the development of accounting knowledge. This research is far from perfect. Therefore, I would be very happy for any constructive comments, critics, and suggestions. May God bless you all.

Surabaya,

Researcher

Arunio Ramadito

## ABSTRACT

Product costing method is developed to determine production cost and efficiency, especially for manufacturing industry. Product costing method is easy to implement and gives accurate result. Beside that, product costing method also can identify efficiency level of costs and resources. Because of these advantages, product costing method is applied in CV Ranusa to calculate the costs of each rubber product and determine the level of efficiency in the company.

This research is a qualitative research with case study method. There are two methods used in this research: descriptive case study and experimental case study. A descriptive case study is used to find out the accuracy of the calculation using existing cost method and ascertain that this method is less accurate to identify efficiency level of costs and resources. Then, an experimental case study is used to evaluate the accuracy of the calculation using product costing method.

The calculation shows different result in production cost using the existing costs method and product costing method. This difference is caused by several factor, one of them is the difference of cost method used in the calculation. This difference shows that one method is better than another method. From the analysis, it can be concluded that product costing method is easy to use and the result of calculation is more accurate. Therefore, the researcher concludes that product costing method is better than existing costs method used by CV Ranusa.

Keywords: product costing, manufacturing industry, production cost, efficiency

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