

## **Penentuan Harga Pokok Produksi Beras Pada Pabrik Beras Sukoreno**

**Makmur Kalisat Jember.** (*Determining the Cost of Production of Rice in a Rice Mill Sukoreno Makmur, Kalisat Jember*)

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### ***ABSTRACT***

*This research was conducted at the factory Sukoreno Makmur Kalisat Jember with the object is the overall product produced Plant Sukoreno Makmur. This study has four main objectives. First, it aims to explain the cost of production using conventional methods on the factory Sukoreno Makmur. Second, explain the cost of production by using Activity based costing in the factory Sukoreno Makmur, then comparing the cost of production by using these two methods is more efficient for determining the cost of production, explain which method is most efficient in determining the cost of production in factory Sukoreno Makmur. The results of this study were (a) Of the three products, stating that the price of the two products using conventional methods is higher than the method of Activity Based Costing and the higher product prices using Activity Based Costing than using conventional methods. (B) Of the two products, stating that the price of products using Activity Based Costing lower, accurate and precise when compared to conventional systems and on one product, stating that the use of conventional methods is lower when compared with the method of Activity Based Costing. (C) Determining the cost of production with Activity Based Costing method is more efficient, because they charging overhead costs on activity based costing methods adapted to the activities undertaken in the manufacture of the product, resulting in a cost of production is more precise and more efficient than conventional systems.*

*Keywords:* Conventional, Activity based costing.