

***Allocating Joint Costs On Product Rice And Treatment Of ByProducts On
Pabrik Beras Sukoreno Makmur Kabupaten Jember***

Satria Andhika Dharma Karsa
*Study Programme of Agroindustry Management
Departement of Agribusiness Management*

ABSTRACT

Joint cost product is the cost that issued since firstly procesed of row product untill anyhead of product can separated from those identify. The purpose of this research is focused on allocating joint cost of product with sield and treating by product at Field Company Sukoreno Makmur from January untill June 2016. The component that used are selling volume, fixed cost, profit, joint cost, and by product from January untill June 2016 that can count allocation joint product later and acountancy treatment by product in order to know the most effective methode. The data that used is secondary data that contain at several financial report which have been documented. Based on joint cost counting got Rp. 9.728.108.012,60. Allocation of joint cost use the methode relative sell value for “cap lonceng” got Rp 3.754.176.640,79, for “cap bunga” got Rp 2.865.029.541,65, and for “cap jagung” got Rp 3.260.206.030,16. Treatment byproducts using byproduct sales revenue as income earned outside the business profit of Rp 1.270.469.851,12. While using the income method byproduct deducted from the total cost of production was obtained profit of Rp 1.298.465.347,40. Based on the calculation of profit / loss for the allocation of shared costs can be determined relative sales value method is considered more effective and for the treatment byproducts known method byproduct sales revenue as revenue outside the business more effective.

Keywords: *costs, joint cost, joint product cost allocation, treatment byproducts*