ABSTRACT

IKM Jati Exhaust Yogyakarta through the management of raw materials and production costs must receive attention from the head of the company, because the cost price stability can affect the continuity of the company, so the selling price can compete with other companies. To reduce the errors in the calculation of the cost of production, it is necessary to conduct an evaluation or repair calculation of the cost of production in the production process of the manufacturing manifold if it is a detail through a phase right or not, can thus determine the cost incurred by the company. While Boons approach to calculate the cost of production is very important and helpful for the company to run its business. Determination of products that are not really going to cause the failure of the company in its field. The purpose of this study was to determine the cost of production using Boons approach in IKM Jati Exhaust Yogyakarta.

The steps of data processing in this research is to use Boons approach is to calculate the cost of basic products, calculate the cost of products for every process, calculate gross production and calculate the total cost of the variable, and calculate the total contribution margin.

Based on the analysis of the results can be concluded that the results of the company for the COP calculation manifold Toyota Avanza Rp 265,202.00 / unit, while the COP calculation using Boons approach Rp 216,765.76. The Company COP calculation for manifold Honda Jazz Rp 982,214.00 / unit and the COP calculation using Boons approach Rp 931,361.07. COP calculation Company with Boons approach to manifold Toyota Avanza has a difference of Rp 48436.24 and manifold Honda Jazz Rp 50852.93. It was concluded that the COP calculation Boons approach yields are lower than using a calculation of the company. Suggestions submitted to the company from this study that the proposed use Boons as an alternative approach to calculating the cost of production due to the method of production cost information more complete and accurate, especially in terms of resource consumption for each process.

Keywords: Determination, the cost of production, the approach Boons