

Analisis perbandingan perhitungan biaya pokok produksi secara manual dengan computerize (ERP) pada PT ARC = Comparative analysis of cost of goods manufactured calculation manually with computerize (ERP) in PT ARC

Muhammad Insan Firdaus, author

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Abstrak

This internship report aims to analyze the process of calculating the Cost of Goods Manufactured especially on feed cost in PT. ARC. Cost of Goods Manufactured calculation process in PT. ARC is done either manually (with the help of Ms.excel) as well as ERP systems (MySAP) using sub-modules Actual Costing. However, the calculation of feed cost by both methods turned out to show a different result. In these conditions, management has a tendency to use the results of the feed cost calculations manually than MySAP. This happens because the management does not have a high confidence in the fairness of the results of MySAP calculations. These conditions lead to inefficiencies in the provision of time feed costs data because the calculation always done double. Therefore, in this internship report explored what are the causes of differences in the calculation of both methods and which one is more accurate calculation.