

UNIVERSITAS INTERNASIONAL BATAM

*Faculty of Economy
Accounting Study Program
Odd Semester 2019/2020*

PRODUCTION COST AND REVENUE CALCULATION SYSTEM FOR PT. WINDO CAKRAWALA INDONESIA

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ABSTRACT

PT. Windo Cakrawala Indonesia does not have a reliable and accurate calculation system for 2 years of operation. Recording of income and financing such as costs required in the process of producing semi-finished goods into finished goods. In addition, inventory is only recorded manually with a memorandum of inventory purchase and income is only in the form of total sales listed in the sales memorandum.

The lack of a recording system makes it difficult for company owners to calculate losses or profits. As a result, it is difficult for management to make reliable decisions. Therefore, the design of this system serves as a tool for management to solve the problem of recording accounting.

The purpose of designing this calculation system is to carry out the calculation of production costs that are appropriate and reliable. Obtaining data namely operational activities, corporate identity and obstacles faced by the entity with documentation and observation. The output from this system is adjusted to the needs of PT. Windo Cakrawala Indonesia, namely the calculation of net sales profits and cost of production. PT. Windo Cakrawala Indonesia has implemented. this system well and has produced reliable calculations. So that decisions taken by management are more accurate.

Key words: design, calculation, accounting system