

ABSTRACT

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Title : Cost Allocation Analysis (Toko Kue X Case Study for 2022 Period)

The purpose of this scientific research paper is to provide a detailed understanding of joint cost analysis by using the 4 methods that are physical, sales value at splitoff point, Net Realizable Value and Constant-Gross margin method. This is research aims to provide information for the cake store X on how to manage the costs of production, and to improve the management strategies, for it is known that the store uses the simplest recording of accounting which records only the purchase of inventory while deducting it from the sales of finished goods to determine the profit for the year. At the end of this research the Joint Cost method that are recommended are based on the store's needs. Physical is that it is based on weight. Sales Value at Splitoff Method aids in determining the cost of production that may act as a foundation to plan and budget. Net Realizable Value method is based on changes on the market that will affect the final sales value. While Constant-Gross Margin Method is not recommended, since it requires the sales of products to be at the same amount.

Keywords: Joint Cost, Production Cost, Cost Allocation, Cost Accounting.