

## **ABSTRACT**

### **Perhitungan Harga Pokok Produksi pada PT Anugrah Bina Sarana**

Determining improper selling prices is often fatal to the financial problems of a company or business entity and will affect the continuity of the business. Such inaccuracies will pose a risk to the company, such as continuous losses or accumulation of warehouse products due to stalled marketing. For that every company must set its selling price precisely because the price is the only element of the marketing mix that provides income or income for the company. Generally in determining the selling price of the benchmark is the cost of goods manufactured. The purpose of this final project paper is to know how many cost which needed to producing every property in Villa Lansano Muaro II by PT Anugrah Bina Sarana of the 2016 years period.

Keywords : production costs, cost of goods manufactured, labor costs, cost of raw materials, factory overhead costs.