

ABSTRACT

Small and Medium Enterprises is an industry that departs from the family or the home-based industry. *Small and Medium Enterprises* can be seen as a safety valve in the process of economic recovery, it is based on the role of *Small and Medium Enterprises* as the monetary crisis in 1998. Despite that *Small and Medium Enterprises* are still faced with the problem of *Small and Medium Enterprises* in the administrative process itself.

One issue that arises is the report on the costs that determine the cost of production. According to one survey of *Small and Medium Enterprises* in Yogyakarta, which is engaged in printing services printing "OTAKKANAN production, *Small and Medium Enterprises* only records incoming and outgoing expenses are simple (just a reminder) and does not consider the economic life of the fixed assets owned businesses.

By set "OTAKKANAN production" as an object of study, this research seeks to apply the appropriate calculation of *Cost of Production* accepted accounting guide, the company and compare with calculations applied *Cost of Production* "OTAKKANAN production" itself.

Keyword: Cost Accounting, Cost of Production