

PERHITUNGAN HARGA POKOK PRODUKSI DENGAN METODE JOB ORDER COSTING PADA CV. PITULAS SEMARANG

LUSI APRILIA MURTI

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang*

URL : <http://dinus.ac.id/>

Email : 212201101900@mhs.dinus.ac.id

ABSTRAK

Harga pokok produksi menentukan laba atau rugi suatu perusahaan. Harga pokok produksi merupakan komponen penting untuk menilai tingkat keberhasilan suatu perusahaan. Penentuan harga pokok produksi yang tepat dan benar sangatlah penting karena informasi harga pokok produksi tersebut digunakan untuk menentukan harga jual suatu produk. Permasalahan yang menjadi pokok penelitian mengenai cara perhitungan harga pokok produksi menurut CV. Pitulas dengan metode job order costing. Penelitian ini bertujuan untuk mengetahui dan menganalisa perhitungan harga pokok produksi dengan metode job order costing. Metode penelitian yang digunakan untuk mengumpulkan data adalah wawancara dan diskusi secara langsung dengan pihak yang terkait, serta melakukan observasi dan dokumentasi.

Berdasarkan hasil penelitian terdapat perbedaan perhitungan harga pokok produksi antara perhitungan CV. Pitulas dengan menurut metode job order costing sebesar Rp 7.900.989 dimana perhitungan harga pokok produksi menurut CV. Pitulas lebih kecil dibandingkan dengan metode job order costing, hal ini disebabkan karena perusahaan tidak membebankan seluruh biaya overhead pabrik secara terperinci.

Kata Kunci : harga pokok produksi, job order costing, dan biaya overhead pabrik.

CALCULATION OF COST OF GOODS MANUFACTURED WITH JOB ORDER COSTING METHODS IN CV. PITULAS SEMARANG

LUSI APRILIA MURTI

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang*

URL : <http://dinus.ac.id/>

Email : 212201101900@mhs.dinus.ac.id

ABSTRACT

Cost of goods manufactured determines a company's profit or loss. Cost of goods manufactured is an important component to assess the success of a company. Determining the cost of goods manufactured is accurate and correct is very important because the cost of goods manufactured information is used to determine the selling price of a product. The problems are the subject of research on how to calculate the cost of goods manufactured according to CV. Pitulas with job order costing method. This study aims to identify and analyze the calculation of the cost of goods manufactured with job order costing method. The method used to collect data was direct interviews and discussions with the parties concerned, as well as observation and documentation.

Based on the results of the study there are differences between the calculation of cost of goods manufactured in CV. Pitulas with job order costing method as much as Rp 7,900,989 where the calculation of cost of goods manufactured by CV. Pitulas is smaller than job order costing method, this is because the company does not charge the entire factory overhead costs in detail.

Keyword : cost of goods manufactured, job order costing, and factory overhead costs.