

**PENGGUNAAN METODE JOB ORDER COSTING SEBAGAI PENENTU
COST OF GOODS MANUFACTURED (STUDI KASUS PADA
YOUDESIGN DIGITAL PRINTING SEMARANG)**

ALVERA KURNIA FEBRIANI

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

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

Email : 212201101772@mhs.dinus.ac.id

ABSTRAK

Penelitian ini dilakukan di UMKM Yodesign Digital Printing, sebuah perusahaan yang bergerak dalam bidang percetakan di Semarang. Tujuan penelitian ini adalah untuk mengetahui perbandingan perhitungan harga pokok produksi MMT Banner selama periode bulan Oktober 2014.

Data dikumpulkan melalui observasi, wawancara, dan studi pustaka. Selanjutnya, data tersebut dianalisis dengan menggunakan metode kualitatif dan kuantitatif. Sedangkan metode perhitungan harga pokok produksi yang digunakan dalam penelitian ini adalah metode harga pokok pesanan (job order costing).

Berdasarkan hasil penelitian, terdapat perbedaan perhitungan harga pokok produksi antara metode perusahaan dengan metode job order costing. Hasil perhitungan dengan metode perusahaan lebih rendah karena pada metode perusahaan belum terperinci dalam memasukkan semua unsur biaya yang ada seperti biaya overhead pabrik dan biaya non produksi dalam penentuan harga pokok produksinya.

Kata Kunci : harga pokok produksi, harga pokok pesanan dan metode

**USE OF JOB ORDER COSTING METHOD AS A DETERMINANT COST
OF GOODS MANUFACTURED (A CASE STUDY ON YOUDESIGN
DIGITAL PRINTING SEMARANG)**

ALVERA KURNIA FEBRIANI

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

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

Email : 212201101772@mhs.dinus.ac.id

ABSTRACT

This study was conducted at SMES Youdesign Digital Printing, a company engaged in the filed of printing in Semarang. This study aimed at analyzing the comparison of calculation cost of goods manufactured of MMT Banner during period October 2014.

Data were collected through observation, interviews, and literature study. Furthermore, the data were analyzed using qualitative and quantitative methods. While the calculation cost of goods manufactured used in this study was job order costing method.

Based on the research results, there were differences between the calculation of company method with job order costing method. The results of the calculation of company method was lower because the company method has not yet detailed in entering all the elements of the cost of existing such as factory overhead costs and non-production costs in determining the cost of goods manufactured.

Keyword : cost of goods manufactured, job order costing and method