

## **Perhitungan Harga Pokok Produksi Menggunakan Job Order Costing Method Dalam Penentuan Harga Jual Pada PT. Ungaran Printing Apparel Semarang**

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### **ABSTRAK**

Penelitian ini dilakukan guna mengevaluasi penentuan harga jual melalui perhitungan harga pokok produksi, pada PT. UNGARAN PRINTING APPAREL Semarang dengan metode pesanan (job order costing method) berdasarkan data - data biaya produksi pada Juli 2015. Perusahaan memproduksi suatu produk berdasar pada pesanan, kemudian perusahaan menentukan harga pokok produksi di muka ketika ada pesanan yang masuk dari konsumen. Penentuan harga pokok produksi tersebut bermaksud agar perusahaan dapat menentukan laba yang diharapkan manajemen ketika terjadi proses tawar menawar dengan konsumen. Dari hasil penelitian menunjukkan bahwa dalam perhitungan evaluasi harga jual menurut perusahaan untuk pesanan pigment print 1.000 item, tingkat persentase keuntungannya adalah sebesar 36% sedangkan perhitungan evaluasi harga jual pada metode job order costing adalah sebesar 56%. Berdasarkan hasil evaluasi terdapat perbedaan perhitungan harga pokok produksi antara perhitungan perusahaan dengan metode job order costing disebabkan karena perusahaan tidak mengidentifikasi secara rinci unsur - unsur harga pokok produksi, sehingga harga pokok produksi yang dihitung oleh perusahaan menjadi terlalu tinggi. Meskipun kedua metode tersebut dapat memenuhi target laba yang diinginkan perusahaan, perusahaan perlu mempertimbangkan informasi biaya yang dihasilkan agar dapat mengambil keputusan yang tepat. Berdasarkan hasil pengamatan maka disarankan agar perusahaan menggunakan metode job order costing karena metode ini lebih akurat dalam menghitung harga pokok produksi, sehingga dapat memaksimalkan laba. Perusahaan memiliki dua pilihan strategi dalam penetapan harga jual yaitu, bertahan dengan harga jual saat ini atau menurunkan harga jualnya (sesuai dengan kontribusi laba yang diinginkan sebesar 20% sampai 30% sesuai dengan tingkat kesulitan produk yang dipesan) sehingga dapat memperluas pasar karena memiliki harga jual yang lebih bersaing atau rendah.

Kata Kunci : Harga Pokok Produksi, Job Order Costing Method dan Biaya Produksi.

**Calculation of Cost Good Manufacture Using The Job Order Costing  
Method in determination Selling Price at PT. Ungaran Printing  
Apparel Semarang**

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**ABSTRACT**

This research was attempted to evaluate the determination of the market value through cost of goods manufactured calculation in PT. UNGARAN PRINTING APPAREL. In this research, the researcher used job order costing method based on the production cost data in July 2015. The company produced the goods based on the customer request, after that they determined the prepaid cost of goods manufactured. It was aimed to be able to get profit which was expected by the management when the bargaining process was occurred between the company and the customer.

The result of the research showed that the calculation of market value evaluation which was done by company for the request of pigment print (1000 items), they got profit 36%, whereas they earned 56% by using Job Order Costing Method. According to the evaluation result, there was different calculation of the cost of goods manufactured between the company calculation and Job Order Costing Method. It was because the company did not identify the elements of the cost of goods manufactured in detail, with a result that the cost of good manufactured which was counted by the company became too high.

Although those both methods are able to fulfill the profit target that are expected, the company should need to consider the information of the cost that is needed, in order to be able to take the right desicion. According to the observation result, the company is suggested to use Job Order Costing Method because this method is more accurate in counting the cost of goods manufactured. So that they can earn maximum profit. The company has two strategic options in determining the market value. They have to hold the current market value on or reduce the market value (based on the profit contribution that are expected between 20% until 30%, according to the difficuly level of the requested product). So they can extend their market because the market value is more competitive.

**Keyword : Cost of Goods Manufactured, Job Order Costing Method, and Production Cost**