ABSTRAK

Analisa dan Rancangan Perhitungan Harga Pokok Produksi pada Produksi Bucket Excavator Di PT. ESP

Penelitian ini tentang "Analisa dan Rancangan Perhitungan Harga Pokok Produksi pada Produksi Bucket Excavator Di PT. ESP". Dalam penelitian ini, peneliti menggunakan perhitungan harga pokok produksi dengan metode *job order costing.*

Dalam metode *job order costing* biaya yang dimasukkan dalam perhitungan harga pokok produksi adalah biaya bahan baku, biaya tenaga kerja langsung, biaya proses produksi dan biaya overhead pabrik. Biaya proses produksinya terdiri dari biaya *cutting*, biaya *rolling*, biaya *bending*, biaya *welding* dan biaya *finishing*.

Perhitungan harga pokok produksi ini dilakukan pada periode tahun 2008-2010. Berdasarkan hasil perhitungan dengan metode dari *customer,* rata-rata total biaya produksi tahun 2008 sebesar Rp 13.504.667, tahun 2009 sebesar Rp 13.828.167 dan pada tahun 2010 sebesar Rp 12.573.400.

Sedangkan hasil perhitungan harga pokok produksi *bucket excavator* Hitachi ZX 330 dengan metode *job order costing,* total biaya bahan baku sebesar Rp 11.449.500, biaya tenaga kerja langsung sebesar Rp 315.000, biaya proses produksi sebesar Rp 3.239.058 dan biaya overhead pabrik sebesar Rp 1.387.722.

Hasil perhitungan harga pokok produksi dengan metode dari *customer*, rata-rata total biaya produksi tahun 2008-2010 sebesar Rp 13.344.941. Sedangkan dengan metode *job order costing*, rata-rata total biaya produksi sebesar Rp 16.391.280. Dilihat dari hasil perhitungan harga pokok produksi diatas, maka dapat disimpulkan bahwa perhitungan harga pokok produksi dengan metode *job order costing* lebih akurat dikarenakan pada metode *customer* perhitungan biaya proses produksi hanya dibebankan pada biaya tenaga kerja langsung.

Kata kunci : Harga pokok produksi, Metode Harga Pokok Pesanan.

ABSTRACT

Analysis and Design Calculation of Cost of Production Excavator Bucket Products at PT. ESP

This research about "Analysis and Design Calculation of Cost of Production in Excavator Bucket Products at PT. ESP". In this research, researches used the calculation of cost of goods manufactured by the Job Order Costing methods.

In Job Order Costing methods are included in the calculation of the cost of production cost is the cost of raw material, direct labour costs, cost of the production processes and factory overhead costs. The cost of the production process consists of cutting costs, the cost of rolling, the cost of bending, welding costs and the cost of finishing.

The calculation of the cost of production is done in the periods 2008-2010. Based on the calculation method of the customer, the average total cost of production cost in 2008 amounted to Rp 13.504.667, in 2009 amounted to Rp 13.828.167, and in 2010 amounted to Rp 12.573.400.

While the calculation of cost of production bucket excavator Hitachi ZX 330 with job order costing method, the total cost of raw materials amounting to Rp 11.449.500, direct labor costs amounted to Rp 315.000, the cost of the production process by Rp 3.239.058 and factory overhead costs amounted to Rp 1.387 .722.

The result of calculation of cost of goods manufactured by the method of the customer, the average total cost of production in 2008-2010 amounted to Rp 13.344.941. While the method of job order costing, the average total production cost of Rp 16.391.280. Viewed from the calculation of cost of production over, it can be concluded that the calculation of cost of goods manufactured by job order costing method is more accurate because the customer's method of calculating the cost of the production process is only charged on direct labor costs.

Keyword : Cost of goods manufactured, Job Order Costing Methods.