

**EVALUASI PENENTUAN HARGA POKOK PRODUKSI DENGAN
METODE *JOB ORDER COSTING* PADA PT YEONG SHIN INDONESIA**

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ABSTRACT

The purpose of this research is to know what PT Yeong Shin Indonesia determining the cost of Production by using the method job order costing and evaluate based on a theory.

In this study using the method of research descriptive. Research conducted by writers are case study by the use of definite object, which is about cost including the costs of production and the determination of the cost of production at the company by means of comparing the data obtained from the company with the data derived from the study theory that later be evaluated to see the differences obtained from the company.

This research result concluded that PT Yeong Shin Indonesia should use tarif overhead factory determined in advance to the inflicting overhead factory on each determination of the order with the base rates and charges overhead plant of raw materials, and PT Yeong Shin Indonesia Should make a card cost orders that can be used to collect the cost of production of each product orders.

Keyword : Row material, direct labbour, overhead