

INTISARI

Penelitian ini bertujuan untuk menganalisis perhitungan harga pokok produksi dengan metode *job order costing* pada konveksi Holistic Production. Penelitian ini dilakukan dengan menggunakan data primer dan data sekunder. Data dari penelitian ini diperoleh dari hasil wawancara, observasi, dan dokumentasi. Data yang diperoleh akan diolah dan dibandingkan antara perhitungan harga pokok produksi menurut konveksi Holistic Production dengan perhitungan harga pokok produksi berdasarkan metode *job order costing* yang tepat. Berdasarkan hasil penelitian ini dapat disimpulkan bahwa perhitungan harga pokok produksi yang dilakukan konveksi Holistic Production belum tepat. Hal ini disebabkan tidak diperhitungkannya beberapa komponen biaya *overhead* pabrik seperti biaya penyusutan peralatan, biaya listrik, biaya sewa bangunan, dan biaya antar pesanan. Kesalahan perhitungan harga pokok produksi ini juga mengakibatkan belum tepatnya konveksi Holistic Production dalam menetapkan harga jual. Sebaiknya konveksi Holistic Production menggunakan metode *job order costing* untuk menghitung harga pokok produksi pesannya.

Kata kunci: harga pokok produksi, *job order costing*

ABSTRACT

This study aims to analyze the calculation of the cost of production by the job order costing method at Holistic Production convection. This research uses primary data and secondary data. Data for this study obtained from interview, observation, and documentation. Data that obtained will be processed and compared between the calculation of the cost of production according to the Holistic Production convection with the calculation of the cost of production based on the right job order costing method. Based on the results of this study, it can be concluded that the calculation of the cost of production made by Holistic Production is not correct. This is because some components of factory overhead costs are not taken into account such as equipment depreciation costs, electricity costs, building rental costs, and transportation costs. This miscalculation in the cost of production also results in the failure of Holistic Production to determine selling prices. Holistic Production convection should using job order costing method to calculate the cost of production of the order.

Keywords: *Cost of good manufactured, job order costing*