

INTISARI

Perhitungan harga pokok produksi merupakan salah satu dasar dalam menentukan harga jual. Selain itu, perhitungan harga pokok produksi juga berpengaruh terhadap perhitungan persentase *markup* yang diharapkan. Oleh karena itu, harga pokok produksi perlu dihitung dengan tepat. Objek penelitian ini adalah UMKM Kingkang Aluminium. Jenis penelitian yang dilakukan adalah kuantitatif. Data untuk penelitian ini diperoleh dari wawancara, observasi, dan studi pustaka. Metode analisis yang digunakan penulis dalam menganalisis harga pokok produksi adalah metode *job order costing*. Penelitian ini berfokus pada pesanan terbanyak pada bulan Maret 2019 yaitu akuarium, etalase 1 meter, etalase 1,5 meter, dan etalase 2 meter. Berdasarkan hasil penelitian diketahui bahwa harga pokok produksi menurut UMKM dan metode *job order costing* menunjukkan hasil yang berbeda. Harga pokok produksi akuarium menurut UMKM lebih kecil daripada metode *job order costing* dan harga pokok produksi etalase menurut UMKM lebih besar daripada metode *job order costing*. Hal tersebut terjadi karena UMKM Kingkang Aluminium belum memperhitungkan seluruh biaya selama proses produksi, menghitung ukuran bahan baku yang digunakan berdasarkan perkiraan, serta menghitung biaya tenaga kerja berdasarkan upah dalam satu hari. Perbedaan harga pokok produksi berpengaruh pada perhitungan persentase *markup* dan harga jual. Persentase *markup* akuarium menurut UMKM lebih besar daripada metode *job order costing* dan persentase *markup* etalase menurut UMKM lebih kecil daripada metode *job order costing*. Perhitungan harga pokok produksi dengan metode *job order costing* lebih tepat karena semua biaya selama proses produksi akan diperhitungkan, ukuran bahan baku diperhitungkan dengan lebih rinci, serta menghitung biaya tenaga kerja menggunakan biaya bersama. Oleh karena itu, penulis dapat memberikan rekomendasi harga sesuai persentase *markup* yang diharapkan dengan perhitungan harga pokok produksi menurut metode *job order costing*.

Kata Kunci: Harga Jual, Harga Pokok Produksi, *Job Order Costing*

ABSTRACT

Calculation of cost of goods manufactured is one of the bases in determining selling prices. In addition, the calculation of cost of goods manufactured also affects the calculation of the expected markup percentage. Therefore, the cost of goods manufactured needs to be calculated precisely. The object of this research is MSME Kingkang Aluminum. The type of research conducted is quantitative. Data for this study were obtained from interviews, observation, and literature. The analytical method used by the author in analyzing the cost of goods manufactured is the job order costing method. This research focused on the orders in March 2019, which were aquariums, 1 meter storefronts, 1.5 meter storefronts, and 2 meter storefronts. As the results of the study, the cost of goods manufactured according to MSME and the job order costing method showed different results. The cost of goods manufactured of aquarium according to MSME is smaller than the job order costing method and the cost of goods manufactured storefront production according to MSME is greater than the job order costing method. This happened because the MSME Kingkang Aluminum didn't take into account all the costs during the production process, calculating the size of raw materials used based on estimates, and calculating labor costs according to wages in one day. The difference in cost of goods manufactured affects the calculation of the markup percentage and selling price. The percentage of aquarium markups according to MSME is greater than the job order costing method and the percentage of storefront markup according to MSME is smaller than the job order costing method. Calculation of cost of goods manufactured with the job order costing method is more appropriate because all costs during the production process will be taken into account, the size of raw materials calculated in more detail, and calculating labor costs using joint cost. Therefore, the author can provide price recommendations according to the expected markup percentage with the calculation of the cost of goods manufactured according to the job order costing method.

Keywords: *Selling Price, Cost of Goods Manufactured, Job Order Costing*