

ABSTRAK

Analisis Perhitungan HPP Dalam Menentukan Harga Jual Rumah Tipe 36 Pada Proyek Perumahan Rama Trimitra Development Group Palembang Akbar Setiawan, 2025 (xiv + 51 Halaman)
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Laporan akhir ini bertujuan untuk menganalisis perbandingan antara Harga Pokok Produksi (HPP) versi perusahaan dan HPP berdasarkan realisasi biaya pembangunan rumah tipe 36 pada proyek PT Rama Trimitra Development Group Palembang. Penulisan dilakukan dengan pendekatan akuntansi biaya melalui studi kasus terhadap proyek aktual perusahaan. Data diperoleh dari dokumentasi internal dan wawancara, dengan fokus pada tiga komponen utama biaya produksi, yaitu Biaya Bahan Baku (BBB), Biaya Tenaga Kerja Langsung (BTKL), dan Biaya Overhead Pabrik (BOP). Hasil analisis menunjukkan bahwa realisasi biaya sebesar Rp145.704.717 melebihi HPP versi perusahaan sebesar Rp144.852.717, sehingga terjadi deviasi sebesar Rp852.000. Deviasi ini berdampak pada penurunan margin laba dari Rp21.147.283 menjadi Rp20.295.283 jika harga jual tetap sebesar Rp166.000.000. Penyebab deviasi meliputi ketidaktepatan estimasi volume material, fluktuasi harga satuan, serta peningkatan biaya overhead akibat penggunaan utilitas dan penyusutan alat yang melebihi rencana. Selain itu, bonus tenaga kerja tidak dibayarkan karena proyek melewati tenggat waktu, sehingga menciptakan efisiensi semu pada komponen tenaga kerja. Berdasarkan temuan tersebut, disarankan agar perusahaan meningkatkan akurasi estimasi HPP, memperkuat pengawasan proyek, dan menyusun strategi penetapan harga jual yang lebih adaptif terhadap kondisi biaya aktual di lapangan.

Kata Kunci: Harga Pokok Produksi, Realisasi Biaya, Harga Jual, Margin Laba, Deviasi Biaya.

ABSTRACT

Analysis of Cost of Goods Manufactured in Determining the Selling Price of Type-36 Houses at Rama Trimitra Development Group Housing Project, Palembang

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Abstract: This final report aims to analyze the comparison between the company's version of the Cost of Goods Manufactured (COGM) and the COGM based on actual project costs for the construction of a type-36 house at PT Rama Trimitra Development Group Palembang. The study uses a cost accounting approach through a real-world case study of the company's ongoing housing project. Data were collected through internal documentation and interviews, focusing on three main cost components: Direct Material Costs (BBB), Direct Labor Costs (BTKL), and Factory Overhead Costs (BOP). The analysis shows that actual costs amounted to Rp145,704,717, which exceeded the company's planned COGM of Rp144,852,717, resulting in a deviation of Rp852,000. This deviation led to a decrease in profit margin from Rp21,147,283 to Rp20,295,283 when the selling price remained at Rp166,000,000. The deviation was mainly caused by inaccurate volume estimates of materials, fluctuations in unit prices, and increased overhead costs due to excess usage of utilities and equipment depreciation. Additionally, labor bonuses were not paid because the project exceeded the planned schedule, resulting in a pseudo-efficiency in the labor component. Based on these findings, it is recommended that the company improve the accuracy of COGM estimation, strengthen project cost monitoring, and adopt a more adaptive pricing strategy in response to actual cost conditions in the field...

Keywords: Cost of Goods Manufactured, Cost Realization, Selling Price, Profit Margin, Cost Deviation