ABSTRAK

Analisis Perhitungan Harga Pokok Produksi pada UMKM Depot Kayu Dava 01
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Laporan akhir ini bertujuan untuk menganalisis perhitungan harga pokok produksi pada UMKM Depot Dava 01. Penulis memperoleh data melalui wawancara, dokumentasi dan observasi langsung dengan pemilik UMKM Depot Dava 01. Data yang diperoleh berupa data penggunaan bahan baku, penggunaan tenaga kerja, serta daftar aset tetap yang digunakan dalam memproduksi pesanan rumah kayu 4x6 meter dan gazebo 2x2 meter pada bulan Desember 2025. Berdasarkan hasil analisis, diketahui bahwa UMKM Depot Dava 01 belum melakukan pengklasifikasian biaya bahan baku langsung dan biaya bahan baku tidak langsung secara tepat. Selain itu, UMKM juga belum memasukkan biaya lain tidak langsung seperti biaya listrik dan penyusutan peralatan ke dalam perhitungan harga pokok produksi. Penulis memberikan saran agar UMKM Depot Dava 01 dapat menerapkan perhitungan harga pokok produksi berdasarkan metode *job order costing* sehingga dapat membantu dalam menentukan harga jual produk secara lebih tepat serta memperoleh laba yang optimal.

Kata Kunci : Harga Pokok Produksi, *Job Order Costing*, Pengklasifikasian Biaya Produksi

ABSTRACT

Analysis of Cost of Production Calculation at the Depot Wood Dava 01 MSME
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This final report aims to analyze the calculation of the cost of goods manufactured at MSME Depot Dava 01. The author obtained data through interviews, documentation and direct observation with the owner of MSME Depot Dava 01. The data obtained were data on the use of raw materials, the use of labor, and a list of fixed assets used in producing orders for 4x6 meter wooden houses and 2x2 meter gazebos in December 2025. Based on the results of the analysis, it is known that MSME Depot Dava 01 has not classified direct raw material costs and indirect raw material costs correctly. In addition, MSMEs have not included other indirect costs such as electricity costs and equipment depreciation into the calculation of the cost of goods manufactured. The author provides suggestions for MSME Depot Dava 01 to apply the calculation of the cost of goods manufactured based on the job order costing method so that it can help in determining the selling price of the product more accurately and obtain optimal profits.

Keywords: Cost of Goods Sold, Job Order Costing, Classification of Production Costs