ABSTRAK

ANALISIS PERHITUNGAN HARGA POKOK PRODUKSI BERDASARKAN PESANAN (METODE *JOB ORDER COSTING*) PADA PERCETAKAN CV SIMETRI PALEMBANG

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Laporan akhir ini berjudul "Analisis Perhitungan Harga Pokok Produksi Laporan ini bertujuan untuk menganalisis pengklasifikasian unsur-unsur biaya produksi dan perhitungan harga pokok produksi berdasarkan pesanan (*job order costing*) pada Percetakan CV Simetri Palembang". Percetakan CV Simetri Palembang merupakan perusahaan yang bergerak di bidang percetakan dengan sistem produksi berdasarkan pesanan. Dalam praktiknya, perusahaan masih melakukan perhitungan harga pokok produksi secara sederhana dengan hanya membebankan biaya bahan baku dan biaya tenaga kerja langsung, sehingga biaya *overhead* pabrik seperti biaya bahan penolong, biaya tenaga kerja tidak langsung, biaya listrik, dan biaya penyusutan aset tetap belum dialokasikan secara tepat ke dalam harga pokok produksi. Data diperoleh melalui teknik wawancara, observasi, dan dokumentasi terhadap data pesanan papan nama akrilik, plakat, dan buku yasin *soft cover* periode Agustus 2025. Hasil penelitian menunjukkan bahwa setelah dilakukan pengklasifikasian biaya produksi sesuai teori dan perhitungan menggunakan metode *job order costing* dengan pendekatan *full costing*, diperoleh harga pokok produksi yang lebih akurat dibandingkan perhitungan perusahaan. Perhitungan tersebut menghasilkan informasi biaya yang lebih tepat sehingga dapat dijadikan dasar dalam menentukan harga jual produk, mengendalikan biaya produksi, serta mendukung pengambilan keputusan manajemen. Berdasarkan hasil tersebut, dapat disimpulkan bahwa penerapan metode *job order costing* dengan pendekatan *full costing* mampu menghasilkan perhitungan harga pokok produksi yang lebih akurat pada Percetakan CV Simetri Palembang.

Kata Kunci: Harga Pokok Produksi, *Job Order Costing*, *Full Costing*, *Biaya Overhead* Pabrik.

ABSTRACT

ANALYSIS OF COST OF GOODS MANUFACTURED BASED ON JOB ORDER COSTING METHOD AT CV SIMETRI PRINTING IN PALEMBANG

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This final report aims to "analyze the classification of production cost elements and the calculation of the cost of goods manufactured using the job order costing method at CV Simetri Printing in Palembang". CV Simetri Printing is a printing company that operates based on customer orders. In practice, the company still calculates the cost of goods manufactured using a simple approach by including only direct material costs and direct labor costs. As a result, manufacturing overhead costs, such as indirect materials, indirect labor, electricity costs, and depreciation of fixed assets, have not been properly allocated to the cost of production. The data were collected through interviews, observations, and documentation of orders for acrylic nameplates, plaques, and softcover Yasin books during the August 2025 period. The results of the study indicate that, after classifying production costs according to cost accounting principles and calculating the cost of goods manufactured using the Job Order Costing method with the Full Costing approach, the resulting production cost is more accurate than the company's existing calculation. The revised calculation provides more reliable cost information that can be used as a basis for determining selling prices, controlling production costs, and supporting management decision-making. Based on these findings, it can be concluded that the implementation of the Job Order Costing method with the Full Costing approach is capable of producing a more accurate calculation of the cost of goods manufactured at CV Simetri Printing in Palembang.

Keywords*: *Cost of Goods Manufactured, Job Order Costing, Full Costing, Manufacturing Overhead.