

## **Abstrak**

Harga pokok produksi (HPP) merupakan komponen yang penting untuk diketahui oleh manajemen dalam perhitungan laba perusahaan. Salah satu metode yang dapat digunakan untuk menentukan HPP adalah *job order costing*. Dalam metode *job order costing* pembebanan biaya produksi yang muncul seperti, *direct material*, *direct labor* dan *factory overhead* dilakukan terhadap setiap objek biaya, seperti produk, *batch* atau pesanan (*job*). Tujuan penelitian ini untuk menganalisis kesesuaian pembebanan biaya produksi UD Giri Mulia dengan teori *job order costing*. Teknik pengumpulan data dilakukan dengan metode kepustakaan dan metode lapangan. Teknik analisis menggunakan teknik komparatif, yaitu membandingkan antara pembebanan biaya produksi menurut UD Giri Mulia dan perhitungan ulang pembebanan biaya produksi menggunakan metode *job order costing*, hasil analisis menunjukkan perbedaan biaya produksi yang disebabkan UD Giri Mulia hanya memperhitungkan *direct material*, *direct labor* dan biaya pengiriman, serta tidak memperhitungkan *factory overhead*. Sehingga harga pokok produksi yang dihitung UD Giri Mulia menjadi tidak akurat.

**Kata Kunci :** *job order costing*, harga pokok produksi, pembebanan biaya

## **Abstract**

*Cost of goods manufactured (COGM) is an important component that has to be known by management in calculating company's profit. One method that can be used to calculate the COGM is job order costing method. In job order costing method, the assignment of production costs that arise such as direct materials, direct labors and factory overhead are carried out to each cost object, such as product, batch or job. This study aims to analyze the assignment of production cost in UD Giri Mulia with job order costing method theory. The data collection techniques were carried out by literature method and field method. The analysis technique used a comparative technique, which compare the cost assignment according to UD Giri Mulia and the recalculation of production cost assignment according to job order costing method, the results show differences production costs because UD Giri Mulia only assigned direct materials, direct labors and shipping costs, and did not take into account factory overhead. Therefore, the COGM calculated by UD Giri Mulia is less accurate.*

**Keywords:** *job order costing, cost of goods manufactured, cost assignment*