ABSTRAK

Penelitian ini bertujuan untuk: (1) mengetahui perhitungan harga pokok produksi yang dilakukan oleh UMKM ADM Industries (2) mengetahui perhitungan harga pokok produksi berdasarkan metode *job order costing* (3) mengetahui perbandingan perhitungan harga pokok produksi yang dilakukan oleh UMKM ADM Industries dengan perhitungan harga pokok produksi berdasarkan metode *job order costing*. Penelitian ini dilakukan dengan menggunakan penelitian deskriptif kuantitatif, dimana data dikumpulkan melalui observasi, wawancara dan dokumentasi untuk mendapatkan gambaran dan situasi pada UMKM ADM Industries. Berdasarkan hasil penelitian menunjukkan terdapat perbedaan dalam perhitungan harga pokok produksi antara perhitungan yang dilakukan oleh UMKM ADM Industries dengan perhitungan berdasarkan metode *job order costing* dalam memperhitungkan pesanan 120 pcs *jersey* dengan waktu pengerjaan selama 3 hari. Hasil perhitungan yang dilakukan oleh UMKM ADM Industries lebih rendah yaitu Rp.8.945.040 sedangkan perhitungan berdasarkan metode *job order costing* sebesar Rp. 9.179.139 hal ini dikarenakan perhitungan yang dilakukan oleh UMKM belum terperinci dalam memasukan seluruh komponen biaya, baik biaya produksi maupun biaya non produksi dalam penentuan harga pokok produksinya.

Kata kunci: Harga Pokok Produksi, Metode *Job Order Costing*, Biaya Non Produksi.

ABSTRACT

This study aims to: (1) find out calculation of cost production carried out by ADM Industries SMEs (2) find out calculation of cost production based on the job order costing method (3) find out the comparison calculation of cost production carried out by ADM Industries SMEs with price calculations production base based on job order costing method. This research was conducted using quantitative descriptive research, where data were collected through observation, interviews and documentation to get an overview and situation of ADM Industries SMEs. Based on results of the study, it shows that there is a difference in calculation of cost production between calculations made by ADM Industries UMKM and calculations based on job order costing method in calculating order of 120 pcs of jersey with a processing time of 3 days. The results of calculations carried out by ADM Industries SMEs are lower, namely Rp. 8.945.040 while calculations based on job order costing method are Rp. 9.179.139 this is because calculations carried out by MSMEs have not been detailed in including all cost components, both production costs and non-production costs in determining cost of production.

Keywords: Cost of Production, Job Order Costing Method, Non-Production Costs.