ABSTRAK

PERHITUNGAN HARGA POKOK PROSES MENGGUNAKAN METODE FIFO PADA UMKM BREM ILMA SARI MADIUN

Charulina Wandani
193209082

Penelitian ini bertujuan untuk memahami dan mengetahui perhitungan harga pokok proses menggunakan metode FIFO pada UMKM Brem Ilma Sari. Sumber data yang digunakan yaitu data primer dan data sekunder. Jenis data yang digunakan yaitu data kuantitatif dan data kualitatif. Teknik pengumpulan data diperoleh dengan wawancara dan dokumentasi. Teknik analisis yang digunakan mengacu pada perhitungan harga pokok proses menggunakan metode FIFO dengan produk rusak melalui departemen pengolahan dan departemen pengemasan. Hasil penelitian ini menunjukkan bahwa laporan biaya produksi yang dipertanggungjawabkan departemen pengolahan pada bulan Januari sebesar Rp16.005.000,00. Bulan Februari Rp16.335.000,00. Bulan Maret Rp15.581.000,00. Bulan April Rp18.702.000,00. Bulan Mei Rp13.570.000,00. Bulan Juni Rp16.078.000,00. Bulan Juli Rp15.440.000,00. Bulan Agustus Rp15.991.000,00. Bulan September Rp16.253.000,00. Bulan Oktober Rp15.910.000,00. Bulan November Rp15.795.000,00. Bulan Desember Rp13.447.000,00. Laporan biaya produksi yang dipertanggungjawabkan departemen pengemasan pada bulan Januari sebesar Rp19.785.051,00. Bulan Februari Rp20.562.940,00. Bulan Maret Rp19.860.735,00. Bulan April Rp23.434.995,00. Bulan Mei Rp17.196.967,00. Bulan Juni Rp20.702.119,00. Bulan Juli Rp19.754.598,00. Bulan Agustus Rp19.995.043,00. Bulan September Rp20.181.135,00. Bulan Oktober Rp20.829.625,00. Bulan November Rp19.957.191,00. Bulan Desember Rp17.481.020,00.

Kata kunci: *Biaya, Harga pokok proses, Harga pokok produksi, UMKM*

ABSTRACT

CALCULATION OF COST OF PROCESS USING FIFO METHOD ON MSME BREM ILMA SARI MADIUN

Charulina Wandani
193209082

This study aims to understand and determine the calculation of the cost of the process using the FIFO method at Brem Ilma Sari SMEs. Sources of data used are primary data and secondary data. The types of data used are quantitative data and qualitative data. Data collection techniques were obtained by interview and documentation. The analytical technique used refers to the calculation of the cost of the process using the FIFO method with damaged products through the processing department and the packaging department. The results of this study indicate that the production cost report that is accounted for by the processing department in January is Rp. 16,005,000.00. February Rp16,335,000.00. March 15,581,000.00. April Rp. 18,702,000.00. Month of May Rp13,570,000.00. June Rp16,078,000.00. July Rp. 15,440,000.00. August 15,991,000.00. September Rp. 16,253,000.00. October Rp. 15,910,000.00. November Rp.15,795,000.00. December Rp13,447,000.00. The production cost report which is accounted for by the packaging department in January is Rp. 19,785,051.00. February Rp20,562,940.00. March Rp19,860,735.00. April Rp.23,434,995.00. May Rp17,196,967.00. June Rp20,702,119.00. July Rp19,754,598.00. August Rp19,995,043.00. September Rp20,181,135.00. October Rp20,829,625.00. November Rp19,957,191.00. December Rp17.481.020.00.

Keywords: *Cost, Cost of process, Cost of production, MSME*