

ABSTRACT

PT Puspertino is working on engineering and manufacturing of plant equipments. It produces pressure vessels, heat exchangers, tanks/towers and heavy steel structures. PT Puspertino is a job shop and uses job order costing. PT Puspertino estimates the factory overhead applied between 5%-20% from total direct costs for every job order and profit margin between 10%-20% from total cost.

The type of this research is qualitative research and descriptive, where the researcher evaluated the implementation of job order costing at PT Puspertino in order to establish its sales bid price. The analysis method of this research is to compare the manufacturing cost within the estimation and actual in job order JE-071308, JE-071508, JE-090208, JE-091908. Therefore, the bid sales price often uncompetitive and cause company losing the biddings because of improper value in factory overhead cost applied.

In this research only evaluate a pressure vessel because they are the highest orders for PT Puspertino. Based on the analysis on those job orders, the variance of factory overhead applied and actual has a big gap. Here, comparing the best rate for factory overhead cost applied used for company whether using the plantwide rate or departmental rate. One of the job orders is JE-071308, the factory overhead cost applied using 10,2% percentage from total direct cost in amount of Rp578.435.986,03. The factory overhead cost applied using plantwide rate is in amount of Rp106.552.206,51 while using departmental rate is in amount of Rp135.537.847,58. The bid sales of JE-071308 which stated in the job bid sheet is Rp7.728.461.428,07; while if company using plantwide rate is Rp7.209.389.270,60 and using departmental rate is Rp7.241.273.475,78. Thus, in this undergraduate thesis, PT Puspertino is suggested to use the departmental rate for factory overhead cost applied in order to establish competitive sales bid price.

Keywords: Job order costing, manufacturing cost, factory overhead cost