

## Perhitungan dan Analisis Biaya Produksi Berdasarkan Departmental Overhead Rate (Studi Kasus pada PT Citra Tubindo Tbk) = Calculation and Analysis of Production Cost Based on Departmental Overhead Rate (Case Study at PT Citra Tubindo Tbk)

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### Abstrak

Penelitian ini dilakukan pada tahun 2015 dengan menggunakan data perusahaan tahun 2014 dan 2013. Penelitian bertujuan untuk menganalisis dan merancang penerapan perhitungan biaya produksi berdasarkan departmental overhead rate, serta membandingkannya dengan metode perhitungan akuntansi biaya tradisional yang berdasarkan plantwide overhead rate yang telah diterapkan oleh PT Citra Tubindo Tbk dengan objek penelitian empat produk heat-treated seamless-pipe, yaitu: N80, L80, C95, dan P110. Penelitian ini menggunakan pendekatan kualitatif dengan instrument penelitian berupa observasi lapangan dan wawancara yang dilakukan secara bersamaan. Perancangan perhitungan biaya produksi berdasarkan departmental overhead rate dilakukan melalui tiga tahap, yaitu: identifikasi departemen, pembebanan biaya sumber daya ke departemen, pembebanan biaya departemen ke objek biaya. Terdapat perbedaan hasil perhitungan harga pokok produksi antara metode akuntansi biaya tradisional yang berdasarkan plantwide overhead rate dengan perhitungan berdasarkan departmental overhead rate, yaitu: terjadi overpricing pada produk N80, C95, dan P110 dan underpricing pada produk L80.

.....This research was conducted in 2015 using Company's 2014 and 2013 data. The research aims to analyze and formulate a design implementation of production cost calculation based on departmental overhead rate along with comparison to traditional cost accounting method which based on plantwide overhead rate that PT Citra Tubindo Tbk have been applied with the objects of four heat-treated seamless-pipe, which are: N80, L80, C95, and P110. This research using qualitative approach with research instruments in the form of field observation and interviews which conducted simultaneously. There are three steps in designing production cost calculation based on work center, which are: work centers identification, charging resource cost to work centers, charging work centers cost to cost objects. Different cost of goods manufactured result obtain between traditional cost accounting method which based on plantwide overhead rate and production cost calculation based on departmental overhead rate, which occur: overpricing on product N80, C95, and P110 and underpricing on product L80.