



Tujuan penelitian ini adalah untuk mengetahui : (1) bagaimanakah prosedur penentuan harga pokok pesanan pada perusahaan Amarta Furniture (2) ketepatan penentuan harga pokok produk pesanan pada perusahaan Amarta Furniture (3) ketepatan penentuan harga jual produk pesanan pada perusahaan Amarta Furniture. Penelitian studi kasus di perusahaan Amarta Furniture ini dilaksanakan pada bulan Januari 2005.

Teknik pengumpulan data yang dilakukan adalah wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan untuk menjawab rumusan masalah adalah : (1) mendeskripsikan prosedur penentuan harga pokok pesanan (2) mendeskripsikan prosedur penentuan harga pokok pesanan kajian teori (3) membandingkan prosedur penentuan harga pokok pesanan menurut perusahaan dengan kajian teori (4) mendeskripsikan penentuan harga pokok produk pesanan dan harga jual produk pesanan menurut perusahaan (5) menentukan harga pokok produk pesanan dan harga jual produk pesanan menurut kajian teori dengan menggunakan metode variabel costing yaitu dengan mendeskripsikan biaya



The purposes of the research were to know : (1) the procedures of ordered product pricing at Amarta Furniture company (2) the accuracy of product job order pricing policy at Amarta Furniture company (3) the accuracy of ordered product pricing policy at Amarta Furniture company. The research at Amarta Furniture was conducted in January 2005.

The data gathering techniques used in this study were interviews, observation, and documentation. The data analysis techniques in order to answer the question were : (1) describing the procedures of job order pricing policy (2) describing the procedures of job order pricing policy in the theory (3) comparing the procedures of job order pricing policy by the company based on the theory (4) describing the product job order pricing and ordered product market price by the company (5) determining the product job order pricing and ordered product market price on the theory of variable costing method by describing the production cost and non-production cost, separating cost based on the behaviour of cost and changed activity of volume, separating costs into fixed cost, variable