ABSTRAK

Penelitian ini bertujuan menganalisis perbandingan perhitungan harga pokok produksi menggunakan metode *Full Costing* dan *Differential Costing* dalam sistem *Job Order Costing* serta menentukan metode yang sesuai untuk penyusunan laporan keuangan berdasarkan SAK EMKM pada CV Sefri Furniture Tangerang. Penelitian menggunakan pendekatan kuantitatif deskriptif dengan metode komparatif melalui studi kasus pada produk lemari *Sliding Door* 2 Pintu. Hasil penelitian menunjukkan harga pokok produksi sebesar Rp713.500 per unit menggunakan *Full Costing* dan Rp728.500 menggunakan *Differential Costing*. Selisih Rp15.000 berasal dari biaya relevan berupa tambahan motif kembang 1 kaca. Hasil wawancara menunjukkan bahwa tingkat kesulitan motif, tambahan harga, jarak pengiriman, dan waktu pengerjaan menjadi pertimbangan dalam menerima atau menolak pesanan. *Full Costing* dinilai paling sesuai untuk penyusunan laporan keuangan berdasarkan SAK EMKM, sedangkan *Differential Costing* mendukung pengambilan keputusan pesanan. Penelitian ini menghasilkan *worksheet* terintegrasi dan otomatis yang dapat membantu perhitungan HPP dan penyusunan laporan laba rugi melalui satu kali input data.

Kata kunci: Harga Pokok Produksi, *Job Order Costing, Full Costing, Differential Costing*, SAK EMKM

ABSTRACT

This study aims to compare the calculation of cost of goods manufactured using *Full Costing* and *Differential Costing* methods within the *Job Order Costing* system and determine the appropriate method for financial statement preparation based on SAK EMKM at CV Sefri Furniture Tangerang. This study uses a descriptive quantitative approach with a comparative method through a case study of a two-door *Sliding Door* wardrobe. The results show that the cost of goods manufactured is Rp713,500 per unit using *Full Costing* and Rp728,500 using *Differential Costing*. The Rp15,000 difference represents a relevant cost from adding a one-glass flower motif. Interviews indicate that motif complexity, additional price, delivery distance, and production time influence order acceptance decisions. *Full Costing* is considered the most appropriate method for financial statement preparation based on SAK EMKM, while *Differential Costing* supports order decisions. The study also produces an integrated and automated worksheet that supports cost calculation and income statement preparation through a single data input

Keywords: Cost of Goods Manufactured, *Job Order Costing*, *Full Costing*, *Differential Costing*, SAK EMKM.