5.7.4 Laporan Harga Pokok Produksi (*Cost Of Goods Manufacture*)

FULL COSTING:

PT "TEXMACO TEXTILE"
COST OF GOODS MANUFACTURED
FOR YEAR ENDED DECEMBER 31, 2000

In Rp 000

GOODS IN PROCESS JAN, 1				10400
RAW MATERIALS				
INVENTORY JAN, 1			12000	
PURCHASES		80000		
LESS: PURCHASES RETURN		8000		
NET PURCHASES		72000		
FREIGHT-IN		3500		
COST OF PURCHASES			75500	
MATERIAL AVAILABLE FOR USED			87500	
LESS: INVENTORY DEC, 1			14400	
MATERIAL USED			73100	
DIRECT LABOUR			20800	
FACTORY OVER HEAD COST				
INDIRECT LABOUR		5850		
DEPRECIATION EXPENSE		3600		
HEALT, LIGHT, & POWER		2500		
SUPPLIES EXPENSE		1750		
MACHINERY REPAIR		650		
MISCELLANEOUS EXPENSE		2000		
			16350	
COST OF PRODUCTION				110250
GOODS IN PROCESS DURRING CURRENT PERIOD				120650
LESS: GOODS IN PROCESS, DEC 31				9600
COST OF GOODS MANUFACTURED				111050

5.8 Contoh Soal

PT FIFA
Trial Balance
PERIOD AT DECEMBER 31, 2002

In Rp

DESCRIPTION	DEBIT	CREDIT
cash	1.570.000	
row material	100.000	
work in proces	150.000	
finished good	400.000	
acc dep build office		50.000
acc dep build factory		75.000
acc dep machine factory		60.000
row material purcases	500.000	
freigh in row material	10.000	
purcchases retur		25.000
sales salaries	75.000	
adm salaries	50.000	
direct labour	250.000	
in indirect labour	100.000	
store electrocity exp	15.000	
office electrocity exp	25.000	
factory supply exp	90.000	
acc receivable	500.000	
sales		2.000.000
common stock		1.665.000
office iventaris	40.000	
total	3.875.000	3.875.000

Keterangan untuk penyesuaian :

1. Penyusutan gedung pertahun : toko Rp 25.000.000, kantor Rp.50.000, pabrik Rp75.000
2. Penyustan inventaris kantor setahun Rp 15.000
3. Penyusutan mesin pabrik Rp60.000
4. Persediaan bahan baku Rp 135.000
5. Persediaan barang dalam proses Rp200.000
6. Persediaan barang jadi Rp150.000

Diminta :

1. Buatlah jurnal penyesuaian
2. Buat neraca lajur
3. Buat laporan keuangan

PT FIFA
Adjusment
PERIOD AT DECEMBER 31, 2002

in Rp

DATE		DESCRIPTION	P/R	DEBIT	KREDIT
1	a	depreciation store build expense		25.000	
		accumulated depreciation store building			25.000
	b	depreciation office build expense		50.000	
		accumulated depreciation office building			50.000
	c	depreciation factory expense		75.000	
		accumulated factory building			75.000
2		depreciation inventaris office		15.000	
		accumulated depreciation inventaris office			15.000
3		depreciation factory machine		60.000	
		accumulated depreciation factory machine			60.000
4	a	manufacturing summary		100.000	
		row material beginning			100.000
	b	row material ending		135.000	
		manufacturing summary			135.000
5	a	manufacturing summary		150.000	
		work in process beginning			150.000
	b	work in process ending		200.000	
		manufacturing summary			200.000
6	a	income summary		400.000	
		finis good biginning			400.000
	b	finis good ending		150.000	
		income summary			150.000
TOTAL				**1.360.000**	**1.360.000**

PT FIFA
STATEMENT OF COST OF GOOD MANUFACTURED
FOR YEAR ENDED DEC 31 2002

in Rp

row material, jan 1 2002		100.000
row material purcases		500.000
		600.000
row material, dec 31 2002		135.000
		465.000
direct labour		250.000
fanctory over head		
factory supply exp	90.000	
freigh in row material	10.000	
in indirect labour	100.000	
depreciation factory machine	60.000	
depreciation factory expense	75.000	
purcchases retur	25.000	
		310.000
total factory over head		1.025.000
work in process inv, 1 jan 2002		150.000
		1.175.000
work in process inv, 31 dec 2002		200.000
cost of good manufacturing		975.000

PT FIFA
INCOME STATEMENT
FOR YEAR ENDED DEC 31 2002

in Rp

sales		2.000.000
cost of good sold		
finished good inv jan 1 2002	400.000	
cost of good manufacturing	975.000	
COGM	1.375.000	
row material 31 dec 2002	150.000	
gross profit		1.225.000
		775.000
sales salaries	75.000	
adm salaries	50.000	
store electrocity exp	15.000	
office electrocity exp	25.000	
depreciation store build expense	25.000	
depreciation office build expense	50.000	
		240.000
net profit		535.000