ABSTRAK

CV Palem Craft Jogja merupakan perusahaan kerajinan tangan yang memanfaatkan bahan dasar limbah alam seperti abaca, banana, dan pandan, serta menerapkan strategi produksi *Make to Order* (MTO), yaitu memproduksi barang berdasarkan pesanan pelanggan. Dalam praktiknya, perusahaan menghadapi kendala dalam menghitung harga pokok produksi secara akurat dan efisien. Selama ini, perhitungan harga pokok produksi dilakukan secara manual menggunakan aplikasi sederhana yang tidak saling terintegrasi. Hal ini menimbulkan potensi kesalahan hitung, menghambat efisiensi waktu, dan berdampak pada ketidakakuratan penetapan harga jual produk.

Penelitian ini bertujuan untuk merancang dan mengembangkan sistem informasi berbasis aplikasi *desktop* yang membantu proses perhitungan harga pokok produksi secara otomatis dan terstruktur menggunakan pendekatan *job order costing*. Metode ini sesuai dengan karakteristik perusahaan berbasis pesanan, karena dapat memisahkan biaya produksi setiap pesanan secara rinci, meliputi bahan baku langsung, tenaga kerja langsung, dan biaya *overhead* pabrik. Sistem dikembangkan menggunakan bahasa pemrograman Visual Basic dengan pendekatan *agile development*, yang memungkinkan fleksibilitas dalam penyempurnaan sistem sesuai kebutuhan pengguna.

Sistem terdiri dari enam *form* utama: *login*, *home*, *input* bahan baku, tenaga kerja, *overhead* pabrik, dan perhitungan harga pokok produksi. Seluruh *form* saling terintegrasi dengan fitur penyimpanan data dan perhitungan otomatis. Pengujian dilakukan melalui *alpha test* dan *beta test*. Hasilnya menunjukkan sistem berjalan sesuai fungsi dan memperoleh tingkat kepuasan pengguna sebesar 87,5%. Sistem informasi ini tidak hanya meningkatkan akurasi dan efisiensi, tetapi juga menyediakan dokumentasi biaya produksi yang transparan serta mendukung pengambilan keputusan strategis oleh manajemen. Penerapan sistem ini diharapkan menjadi solusi awal dalam proses digitalisasi manajemen biaya di CV Palem Craft, sekaligus memberikan kontribusi nyata bagi pelaku UMKM lainnya yang memiliki sistem produksi berbasis pesanan, guna meningkatkan daya saing di era industri digital.

Kata kunci: harga pokok produksi, *job order costing*, sistem informasi, visual basic, *make to order*

INFORMATION SYSTEM DEVELOPMENT FOR COST OF GOODS MANUFACTURED USING A JOB ORDER COSTING METHODOLOGY

ABSTRACT

CV Palem Craft Jogja is a handicraft company that utilizes natural waste materials such as abaca, banana fiber, and pandan leaves, while implementing a Make to Order (MTO) production strategy, in which products are manufactured based on customer orders. In practice, the company faces significant challenges in calculating the Cost of Goods Manufactured (COGM) accurately and efficiently. To date, the COGM calculation has been carried out manually using a simple, non-integrated application, which increases the risk of calculation errors, reduces time efficiency, and leads to inaccurate product pricing decisions.

This study aims to design and develop a desktop-based information system to assist in the automated and structured calculation of COGM using the job order costing method. This method is well-suited for custom-order businesses as it allows for detailed tracking of production costs for each order, including direct materials, direct labor, and factory overhead. The system was developed using the Visual Basic programming language with an agile development approach, enabling iterative refinement according to user needs.

The application consists of six main forms: login, home, direct materials input, direct labor input, factory overhead input, and COGM calculation. All forms are interconnected, equipped with data storage features, and support automatic calculation functions. The system was tested through alpha and beta testing. The results showed that the application functioned as intended and achieved a user satisfaction level of 87.5%. The system not only improves accuracy and efficiency but also provides transparent documentation of production costs and supports strategic decision-making by management. The implementation of this system is expected to serve as an initial step toward the digitalization of cost management at CV Palem Craft. Furthermore, it may offer a practical solution for other Micro, Small, and Medium Enterprises (MSMEs) that adopt a made-to-order production model, helping to enhance their competitiveness in the current digital industrial era.

Keywords: *cost of goods manufactured, job order costing, information system, visual basic, make to order*