

# 5

# Contoh-contoh Kasus Manufacture

## Pokok Bahasan

- a. Memproduksi untuk stok
- b. Memproduksi berdasarkan Sales Order
- c. Special Order
- d. Suspended
- e. Period End
- f. Laporan Cost of Goods Manufacture

## CONTOH-CONTOH KASUS

Bab ini akan membahas beberapa contoh kasus yang mungkin terjadi dalam sebuah perusahaan. Perhatikanlah setiap langkah-langkahnya.

### **Pengantar:**

PT Cipta Piranti Sejahtera (CPS) adalah sebuah perusahaan manufaktur yang bergerak dibidang industri kayu. Adapun hasil-hasil produksinya adalah kursi kerja, meja kerja A100, dan meja kerja A101.

## PRODUKSI PADA BULAN JANUARI 2005:

### Memproduksi untuk Stok

PT CPS memutuskan untuk membuat meja kerja A100 sebanyak 10 buah sebagai stok.

#### 1. Menentukan Item Standard Cost sebesar 10% dari Last Standard Cost

Standard Cost No: 1001

Standard Cost Date: 01 Jan 2005

Effective Date: 01 Jan 2005

Description: Std baru 10% Actual

Adjust New Standard Cost: 10% dari Last Standard Cost

Tampilan sebelum menekan tombol ‘Set New Standard Costs’:

ItemNo	Item Description	Actual Cost	Last Standard Cost	New Standard Cost
RVV-0001	Besi Bulat Rongga	3,800	5,200	5,200
RVV-0002	Besi Kotak Rongga	4,850	4,850	4,850
RVV-0003	Besi Bulat	4,600	4,600	4,600
RVV-0004	Besi Silinder Pipih	6,000	6,000	6,000
RVV-0005	Besi Kotak Rongga	5,100	5,100	5,100
RVV-0006	Besi Bulat Rongga	3,800	3,800	3,800
RVV-0007	Besi Bulat Rongga	4,200	4,200	4,200
RVV-0008	Papan Lapis	12,000	12,000	12,000
RVV-0009	Kayu Kaso	5,400	5,400	5,400
RVV-0010	Triplex	4,650	4,650	4,650
RVV-0011	Sepatu Kaki Meja	500	500	500
RVV-0012	Lis Skru	3,600	3,600	3,600
RVV-0013	Pasak	50	50	50
RVV-0014	Skrup	10,9091	10,9091	10,9091
RVV-0019	Kain Kult Pelapis	8,500	8,500	8,500
RVV-0020	Skrup	10.5	10.5	10.5
RVV-0021	Mur	2.5	2.5	2.5
RVV-0022	Plat Skru	2,500	2,500	2,500
RVV-0023	Kaca Anti Retak	148,000	148,000	148,000
RVV-0024	Kaca	42,000	42,000	42,000
RVV-0025	Kunci Kaca	25,000	25,000	25,000

Sesudah menekan tombol ‘Set New Standard Costs’:

The screenshot shows a Windows application window titled 'New Items Standard Cost Adjustment'. At the top, there are input fields for 'Standard Cost No.' (1001), 'Standard Cost Date' (01/01/2005), 'Effective Date' (01/01/2005), and 'Description' (Std Baru 10% Actual). Below these, a dropdown menu 'Adjust New Standard Cost' is set to '10 Percent' of 'Last Standard Cost'. A circled 'Save & Close' button is located next to this dropdown. A large arrow points from this button down to the list of items below. The list is titled 'Find Item No.' and 'Find Item Description'. It contains 25 rows of data, each with columns for Item No., Item Description, Actual Cost, Last Standard Cost, and New Standard Cost. The last column is highlighted with a yellow oval. On the right side of the window, there is a vertical toolbar with buttons for 'Next', 'Previous', 'Save & New', 'Save & Close' (which is circled), 'Cancel', and 'Preview'.

Item No.	Item Description	Actual Cost	Last Standard Cost	New Standard Cost
RVV-0001	Besi Bulat Rongga	3,800	5,200	5,720
RVV-0002	Besi Kotak Rongga	4,850	4,850	5,335
RVV-0003	Besi Bulat	4,800	4,800	5,080
RVV-0004	Besi Stlnder Pipih	6,000	6,000	6,600
RVV-0005	Besi Kotak Rongga	5,100	5,100	5,610
RVV-0006	Besi Bulat Rongga	3,800	3,800	4,180
RVV-0007	Besi Bulat Rongga	4,200	4,200	4,620
RVV-0008	Papan Lapis	12,000	12,000	13,200
RVV-0009	Kayu Kato	5,400	5,400	5,940
RVV-0010	Triplek	4,850	4,850	5,115
RVV-0011	Sepatu Kaki Meja	500	500	550
RVV-0012	Lis Siku	3,600	3,600	3,860
RVV-0013	Pasak	50	50	55
RVV-0014	Skrup	10,9091	10,9091	12
RVV-0019	Kain Kuit Pelepis	8,500	8,500	9,350
RVV-0020	Skrup	10.5	10.5	11.55
RVV-0021	Mur	2.5	2.5	2.75
RVV-0022	Plet Siku	2,500	2,500	2,750
RVV-0023	Kaca Anti Retak	148,000	148,000	162,800
RVV-0024	Kaca	42,000	42,000	46,200
RVV-0025	Kunci Kaca	25,000	25,000	27,500

Klik tombol ‘Save & Close’.

## 2. Membuat Standard Conversion Costs

Untuk menentukan biaya konversi-nya, bukalah form ini, kemudian pada kotak ‘Adjust New Standard Cost’, tentukan 10% dari Last Standard Cost. Setelah itu, klik tombol ‘Set New Standard Cost’.

Standard Cost No: 1001

Standard Cost Date: 01Jan 2005

Effective Date: 01 Jan 2005

Description: Std Baru

New Standard Cost = 10% dari Last Standard Cost

Tampilan sebelum menekan tombol ‘Set New Standard Cost’:

New Standard Conversions Cost Adjustment

Standard Cost No.	1001
Standard Cost Date.	01/01/2005 [IS]
Effective Date	01/01/2005 [IS]
Description	Std baru

Adjust New Standard Cost  
10 Percent of Last Standard Cost

Filters  
Unfiltered

< Find Cost No. > < Find Cost Description >

Cost No	Cost Description	Last Standard Cost	New Standard Cost
E-001	Biaya pasang	1,000	1,000
E-002	Biaya Jahit	2,000	2,000
E-003	Pemotong Besi	5,000	5,000
E-004	Pengeboran Besi	6,000	6,000
E-005	Pengelasan Besi	8,000	8,000
E-006	Pemotong Kayu	5,000	5,000
E-007	Perakitan Meja	10,000	10,000
E-008	Pemotong Kaca	4,500	4,500
E-009	Perakitan Kursi	8,500	8,500

Next  
Previous  
Save & New  
Save & Close  
Cancel  
Preview

Tampilan sesudah menekan tombol ‘Set New Standard Cost’:

New Standard Conversions Cost Adjustment

Standard Cost No.	1001
Standard Cost Date.	01/01/2005 [IS]
Effective Date	01/01/2005 [IS]
Description	Std baru

Adjust New Standard Cost  
10 Percent of Last Standard Cost

Filters  
Unfiltered

< Find Cost No. > < Find Cost Description >

Cost No	Cost Description	Last Standard Cost	New Standard Cost
E-001	Biaya pasang	1,000	1,100
E-002	Biaya Jahit	2,000	2,200
E-003	Pemotong Besi	5,000	5,500
E-004	Pengeboran Besi	6,000	6,600
E-005	Pengelasan Besi	8,000	8,800
E-006	Pemotong Kayu	5,000	5,500
E-007	Perakitan Meja	10,000	11,000
E-008	Pemotong Kaca	4,500	4,950
E-009	Perakitan Kursi	8,500	9,350

Next  
Previous  
Save & New  
Save & Close  
Cancel  
Preview

Klik tombol ‘Save & Close’.

### **3. Membuat Bill of Material:**

BOM untuk membuat meja kerja A100 (FG-0002) sudah pernah dibuat, sehingga tidak perlu dibuat lagi. Anda dapat menggunakannya setiap akan membuat meja itu kembali. Dalam soal ini, nomor BOM meja kerja A100 adalah 1007.

### **4. Membuat Work Order:**

Klik tombol ellipsis [...] untuk memilih BOM mana yang akan Anda buat Work Order-nya. Dalam kasus ini, double klik BOM nomor 1007, yang telah dibuat.

WO No: Mf. WO. 006

Start Date: 01 Jan 2005

Expected Date: 01 Jan 2005

Customer: (tidak diisi, karena produksi dibuat untuk stok)

Description: WO Stok 10

Quantity: 10

Sehingga, pada bagian Product akan tampak sebagai berikut:

The screenshot shows a software interface for creating a work order. The main title bar says "Work Order: Mf.WO.006". On the left, there's a sidebar with buttons for "Next", "Previous", "Save & New", "Save & Close", "Cancel", and "Work Order". The main area has sections for "WFO No.", "Start Date", "Expected Date", "Customer", and "Description". Below these is a table titled "Products" with one row for "FG-0002: Meja Kerja". The table columns are: Item No., Item Description, Quantity, unit, BOM No., Standard Cost, Closed, Warna, Type, and Spesifikasi. The "BOM No." column shows "1007". The "Standard Cost" column shows "1,133,250". The "Type" column shows "A 100".

Products									
Formula Details of 'FG-0002': Meja Kerja									
Item No.	Item Description	Quantity	unit	BOM No.	Standard Cost	Closed	Warna	Type	Spesifikasi
FG-0002	Meja Kerja	10	Pcs	1007	1,133,250	Hitam	A 100		

Pada bagian Formula Details akan tampak sebagai berikut:

The screenshot shows a software interface for creating a work order. At the top, there are fields for WO No. (Mf.WO.006), Start Date (01/01/2005), Expected Date (01/01/2005), Customer (dropdown menu), and Description (WO Cedangan 10). A checkbox for 'Special Order' is unchecked. To the right, there are dropdown menus for 'Template' (Work Orders) and 'Formula Template' (WO Formula). On the far right, there is a vertical toolbar with buttons for 'Next', 'Previous', 'Save & New', 'Save & Close', 'Cancel', 'Work Order', and 'Select SQ'. Below these buttons, there is a note: 'Note : Changing any of cost in formula details cause change result goods cost in Product And Material Result'. The main area displays a table titled 'Products' with columns: Item No., Item Description, Quantity, unit, Standard Cost, Total Cost, Merk, Warna, Type, and Spesifikasi. The table contains 16 rows of data, such as Papan Lapis, Kayu Kaso, Triplek, Sepatu Kaki Meja, Lis Siku, Pasak, Skrup, Pilir, and Cat.

Item No.	Item Description	Quantity	unit	Standard Cost	Total Cost	Merk	Warna	Type	Spesifikasi
RW-0008	Papan Lapis	20	Mtr	13,200	264,000				T. 25 mm
RW-0009	Kayu Kaso	40	Mtr	5,940	237,600				PL 50x50 mm
RW-0010	Triplek	10	Mtr	5,115	51,150				T. 5 mm
RW-0011	Sepatu Kaki Meja	40	Pcs	550	22,000		Plastik		
RW-0012	Lis Siku	25	Mtr	3,960	99,000		Plastik		
RW-0013	Pasak	200	Pcs	55	11,000				10x200 mm
RW-0014	Skrup	250	Bij	12	3,000				50 x 5 mm
RW-0015	Pilir	10	Klg	8,800	88,000	Mitrek	Orange Pekat		
RW-0016	Cat	5	Klg	16,600	82,500	Mitrek	Hitam		

Klik tombol ‘Save & Close’.

## 5. Membuat Work Order Execution:

Klik tombol panah ke bawah ( ↓ ) untuk memunculkan Work Order yang tadi telah dibuat. Semua daftar Work Order yang telah dibuat akan muncul pada kotak tersebut. Pilihlah Work Order yang akan di-eksekusi, dengan cara meng-klik-nya satu kali.

WOE No: Mf.WOE.009

Work Order No: Mf. WO. 006

Execution Date: 01 Jan 2005

Department: Rakitan

Person In Charge: Budi (Nomor Person In Charge: 1000)

Description: WOE Stok 10

The screenshot shows the 'New Work Order Execution' window. In the top-left, there's a list of fields: WOE No (MT.WOE.009), Work Order No (MT.WO.008), Execution Date (01/01/2005), Department (Rakitan), Person In Charge (Budi), and Description (WOE Stok 10). A blue line connects the 'WOE No' field to the 'Work Order No' field. On the right side, there's a status indicator 'Suspended' with a red exclamation mark. Below the main form is a 'Component Detail' table with columns: Item No, Item Description, WO Qty, Outstanding WOE, WOE Quantity, Executed WOE, Outstanding WOE, Unit, Warehouse, and Status. The table is currently empty. To the right of the main form is a vertical toolbar with buttons for 'Next', 'Previous', 'Save & New', 'Save & Close', 'Cancel', and 'Preview'.

Maka, akan tampak seperti di bawah ini:

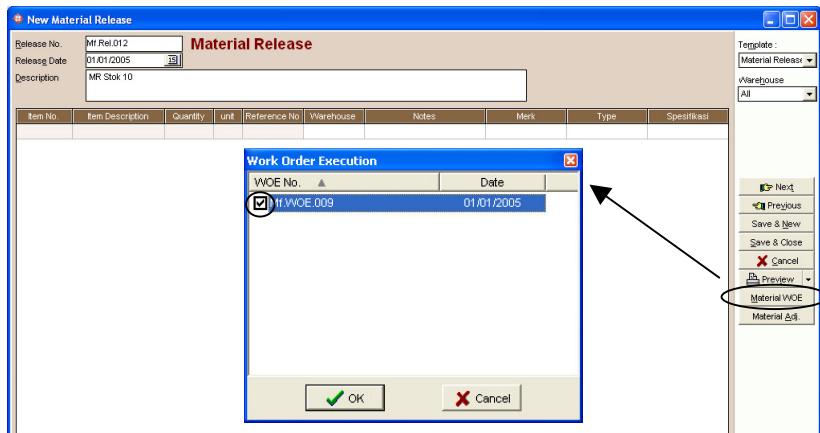
This screenshot shows the same 'New Work Order Execution' window after some data has been entered. The 'WOE No' and 'Work Order No' fields now show 'MT.WOE.009' and 'MT.WO.008' respectively. The 'Description' field contains 'WOE Stok 10'. The 'Component Detail' table now has data for several items, each with a 'Status' of 'Waiting': Papan Lapis (Qty Taken: 0 Mtr, Unit: Centre), Kayu Kaso (Qty Taken: 0 Mtr, Unit: Centre), Triplek (Qty Taken: 0 Mtr, Unit: Centre), Sepatu Kaki Meja (Qty Taken: 0 Pcs, Unit: Centre), Lis Siku (Qty Taken: 0 Mtr, Unit: Centre), Pasak (Qty Taken: 0 Pcs, Unit: Centre), Skrup (Qty Taken: 0 B, Unit: Centre), Pitur (Qty Taken: 0 Klg, Unit: Centre), and Cat (Qty Taken: 0 Klg, Unit: Centre). The right-hand toolbar remains the same.

Klik tombol ‘Save & Close’.

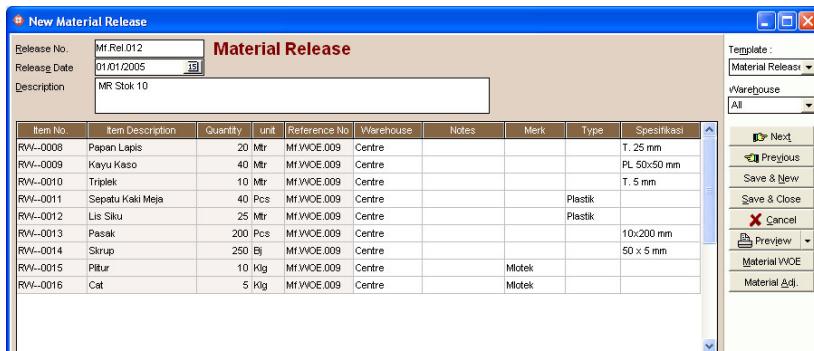
## 6. Membuat Material Release:

Untuk memunculkan Work Order Execution pada form ini, klik tombol ‘Material WOE’, maka akan muncul form look-up ‘Work Order Execution’. Beri tanda cek (✓) pada kotak yang telah disediakan, lalu klik nomor WOE tersebut, sehingga tampak garis berwarna biru pada baris WOE itu. Kemudian, klik OK.

Release No: Mf. Rel. 012  
 Release Date: 01 Jan 2005  
 Description: MR Stok 10



Maka, akan tampak seperti di bawah ini:



Klik tombol ‘Save & Close’.

## 7. Membuat form Product and Material Result:

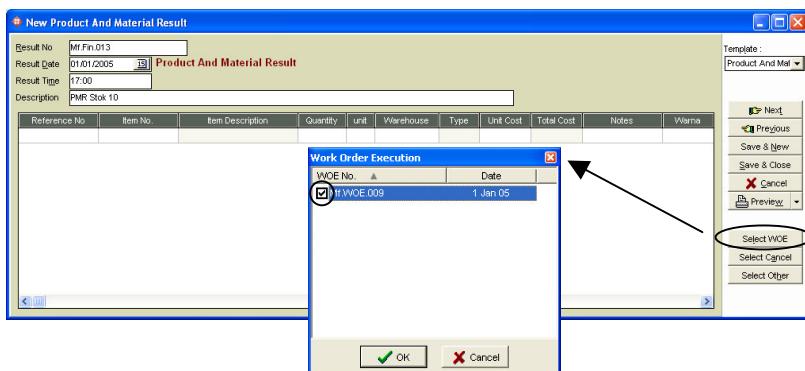
Seperti membuat Material Release, saat akan menampilkan Work Order Execution yang telah selesai diproduksi, klik tombol ‘Select WOE’. Beri tanda cek (✓) dan klik nomor WOE yang diinginkan, sehingga terlihat garis biru di baris WOE tersebut. Setelah itu, klik OK.

Result No: Mf.Fin.013

Date: 01 Jan 2005

Time: 17:00

Description: PMR Stok 10



Maka, akan tampak seperti di bawah ini:



Klik tombol ‘Save & Close’.

## Memproduksi Berdasarkan Sales Order

PT CPS mendapat pesanan dari Cyber Phone Center atas kursi kerja sebanyak 10 buah. Dari pesanan penjualan (SO) tersebut, Anda dapat langsung membuat perintah produksi.

Langkah-langkah yang harus dilakukan adalah:

### 1. Membuat Work Order:

Karena masih menggunakan Item Standard Cost yang sama, maka tidak perlu membuat form Item Standard Cost baru. Dan karena Bill of Material atas kursi kerja sudah pernah dibuat, maka tidak perlu membuat Bill of Material lagi. Langsung saja buat Work Order yang Bill of Material-nya diambil dari Sales Order. Anda dapat melakukan ini, jika Sales Order yang ada adalah Sales Order atas produk yang telah memiliki Bill of Material. Jika produk tersebut belum memiliki Bill of Material, maka Anda harus membuat Bill of Material-nya terlebih dahulu. Untuk Item Standard Cost, bila Anda ingin menggunakan Item Standard Cost baru, Anda harus membuat form Item Standard Cost yang baru.

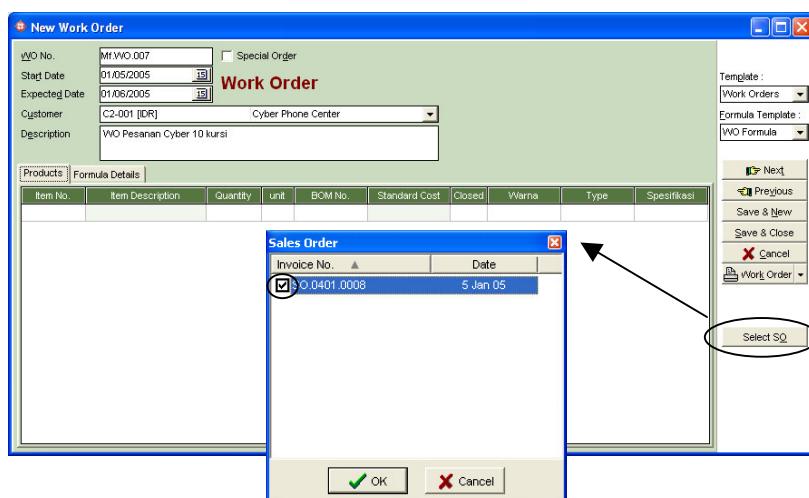
WO No: Mf.WO.007

Start Date: 5 Jan 2005

Expected Date: 6 Jan 2005

Customer: Cyber Phone Center

Description: WO Pesanan Cyber 10 kursi



Klik OK, maka tampilan-nya akan seperti ini:

New Work Order

WO No	MT.WO.007	<input type="checkbox"/> Special Order
Start Date	01/05/2005	(15)
Expected Date	01/06/2005	(15)
Customer	C2-001 [DR]	Cyber Phone Center
Description	WO Pesanan Cyber 10 kursi	

**Work Order**

Products Formula Details of 'FG--0001': Kursi Kerja

Item No.	Item Description	Quantity	unit	BOM No.	Standard Cost	Closed	Warna	Type	Spesifikasi
FG--0001	Kursi Kerja	10	1006		689,430.5				

Order Number(s) of Item No 'FG--0001':

SO No	SO Date
SO 0401.0008	05 Jan 2005

Template : Work Orders  
Formula Template : WO Formula

Next Previous Save & New Save & Close Cancel Work Order Select SO

Pada bagian ‘Formula Detail’-nya, terlihat bahwa Accurate secara otomatis telah membuatkan daftar bahan baku untuk 10 buah kursi:

New Work Order

WO No	MT.WO.007	<input type="checkbox"/> Special Order
Start Date	01/05/2005	(15)
Expected Date	01/06/2005	(15)
Customer	C2-001 [DR]	Cyber Phone Center
Description	WO Pesanan Cyber 10 kursi	

**Work Order**

Products Formula Details of 'FG--0001': Kursi Kerja

Materials BOM Materials | Conversions Cost

Item No.	Item Description	Quantity	unit	Standard Cost	Total Cost	Merk	Warna	Type	Spesifikasi
RVN--0017	Busa Sandaran	10		550	5,500				
RVN--0041	Roda Kursi Bulat	10 Pcs		1,760	17,600	Hitam	Plastik		
RVN--0042	Busa Dudukan	10		1,650	16,500				
RVN--0018	Karet Busa Penutup	20 Mtr		660	13,200	Hitam			
RVN--0019	Kain Kult Pelapis	5 Mtr		9,350	46,750	Srotet	Hitam		Corak glazur
RVN--0020	Skrup	10 Biji		11.55	115.5				25 x 4 mm
RVN--0021	Mur	200 Biji		2.75	550				d. 10 mm

Note : Changing any of cost in formula details cause change result goods cost in Product And Material Result

Template : Work Orders  
Formula Template : WO Formula

Next Previous Save & New Save & Close Cancel Work Order Select SO

Klik tombol ‘Save & Close’.

## 2. Membuat Work Order Execution:

WOE No: Mf.WOE.012

Work Order No: Mf.WO.007

Execution Date: 6 Jan 2005

Department: Rakitan

Person In Charge: Budi (Persons In Charge No: 1000)

Description: WOE Pesanan Cyber 10 kursi

The screenshot shows the 'New Work Order Execution' dialog box. At the top, 'WOE No' is set to 'Mf.WOE.012' and 'Work Order No' is set to 'Mf.WO.007'. The 'Description' field contains 'WOE Pesanan Cyber 10 kursi'. The status is shown as 'Suspended'. Below this, there are two tables: 'Product To Build' and 'Component Detail', both currently empty. On the right side of the dialog, there is a vertical toolbar with buttons for 'Next', 'Previous', 'Save & New', 'Save & Close', 'Cancel', and 'Preview'.

Maka, akan tampak seperti di bawah ini:

The screenshot shows the same 'New Work Order Execution' dialog box after data has been entered. The 'WOE No' is still 'Mf.WOE.012', but 'Work Order No' is now 'Mf.WO.007' and the 'Description' is 'WOE Pesanan Cyber 10 kursi'. The status is now 'On Process'. The 'Product To Build' table now lists 'Kursi Kerja' with quantity 10. The 'Component Detail' table lists various parts required for the chair assembly, such as 'Buss Sandaran', 'Roda Kursi Bulat', 'Buss Dukukan', 'Karet Buss Penutup', 'Kain Kult Pelapis', 'Skrip', 'Mur', 'Rangka Dudukan', and 'Besi Sandaran', each with their respective quantities and details. The right-hand toolbar remains the same.

Klik tombol ‘Save & Close’.

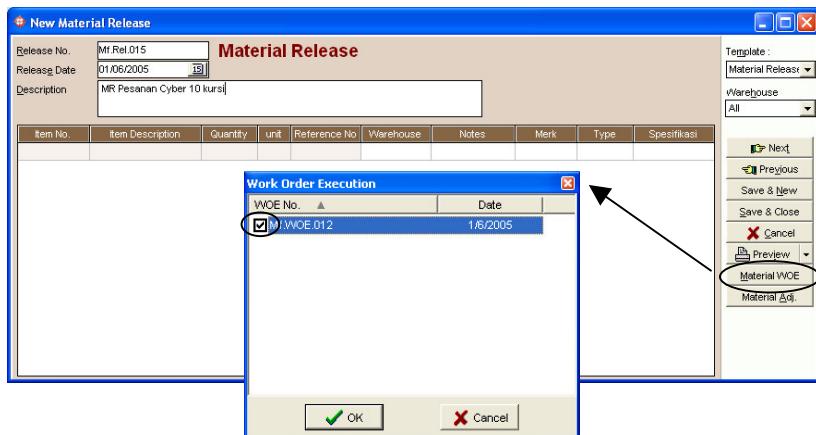
### 3. Membuat Material Release:

Dengan meng-klik tombol ‘Material WOE’, maka bahan baku yang telah diambil, akan tampil di form ini:

Release No: Mt. Rel. 015

Release Date: 6 Jan 2005

Description: MR Pesanan Cyber 10 kursi



Maka, akan tampak seperti di bawah ini:



Klik tombol ‘Save & Close’.

#### 4. Membuat Product and Material Result:

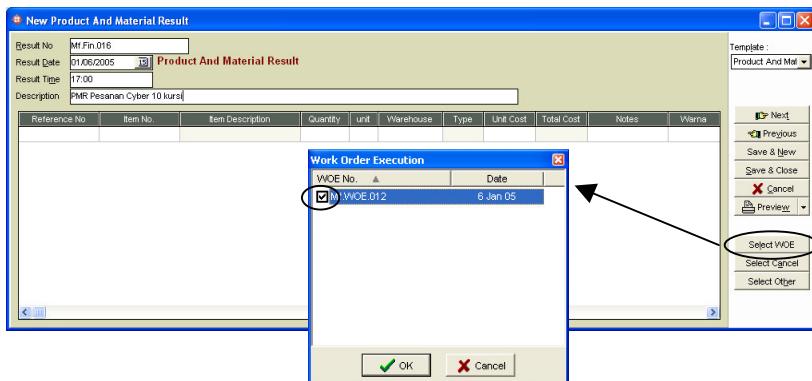
Ketika produksi telah selesai semua, maka buatlah form ini dengan memiliki tombol ‘Select WOE’, sehingga akan tampak seperti di bawah ini:

Result No: Mf.Fin.016

Date: 6 Jan 2005

Time: 17:00

Description: PMR Pesanan Cyber 10 kursi



Maka, akan tampak seperti di bawah ini:



Klik tombol ‘Save & Close’.

## Special Order

PT CPS mendapat pesanan dari Toko HP Chandra berupa 5 buah meja kaca toko counter HP. PT CPS belum pernah membuat kain meja kaca toko counter HP sebelumnya, tetapi bagian produksi bersedia membuat pesanan tersebut.

### 1. Membuat Work Order:

Beri tanda cek pada kotak pilihan ‘Special Order’, untuk menandakan bahwa ini adalah WO dari pesanan khusus. Karena belum pernah ada BOM-nya, maka pelaksana produksi membuat ‘BOM’ pada form ini:

WO No: Mf. WO. 011

Start Date: 10 Jan 2005

Expected Date: 11 Jan 2005

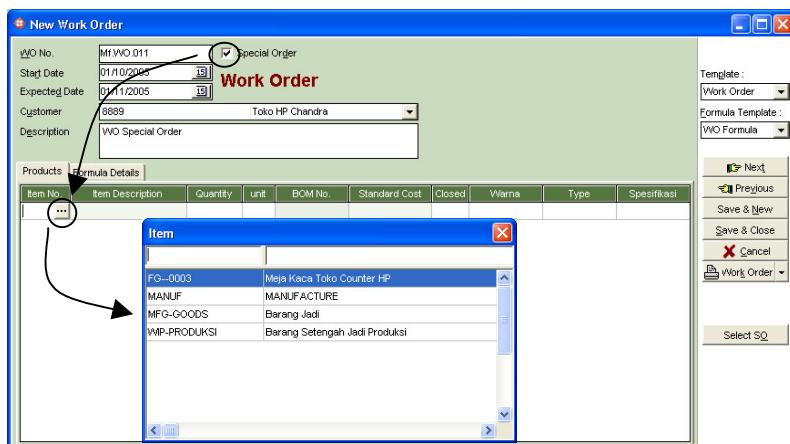
Customer: Toko HP Chandra

Description: WO Special Order

Qty = 5

#### Untuk bagian Product:

Beri tanda cek ( ✓ ) pada kotak Special Order, lalu klik tanda ellipsis [...] untuk memilih produk ‘meja kaca toko counter HP’.



Sehingga akan tampak seperti di bawah ini:

The screenshot shows the 'New Work Order' dialog box. The 'Description' field contains 'WVO Special Order'. In the products section, there is one item listed: 'Item No.' RW-0003, 'Item Description' Meja Kaca Toko Counter HP, 'Quantity' 5 Pcs, 'Unit' Mtr, 'BOM No.' (empty), 'Standard Cost' 0, 'Merk' Putih, 'Type' PL, and 'Spesifikasi' PL 5 m x 1 m.

### Untuk bagian Formula Detail:

#### - Material:

RW-0001 = 20 Mtr  
 RW-0002 = 20 Mtr  
 RW-0003 = 20 Mtr  
 RW-0004 = 20 Mtr  
 RW-0008 = 10 Mtr  
 RW-0010 = 4 Mtr  
 RW-0011 = 20 Pcs

RW-0012 = 20 Mtr  
 RW-0020 = 20 Bj  
 RW-0021 = 20 Bj  
 RW-0023 = 10 Buah  
 RW-0025 = 10 Buah  
 RW-0026 = 20 buah  
 RW-0029 = 1 Kg

The screenshot shows the 'New Work Order' dialog box. The 'Description' field contains 'WVO Special Order'. In the products section, it says 'Formula Details of "FO--0003": Meja Kaca Toko Counter HP'. The materials section lists various components with their quantities and descriptions:

Item No.	Item Description	Quantity	unit	Standard Cost	Total Cost	Merk	Type	Spesifikasi
RW-0001	Besi Bulat Rongga	20	Mtr	5,720	114,400			d.50 mm
RW-0002	Besi Kotak Rongga	20	Mtr	5,335	106,700			d. 80 mm
RW-0003	Besi Bulat	20	Mtr	5,060	101,200			d. 30 mm
RW-0004	Besi Slinder Pipih	20	Mtr	6,600	132,000			20x60 mm
RW-0008	Papan Lapis	10	Mtr	13,200	132,000			T. 25 mm
RW-0010	Triplex	5	Mtr	5,115	25,575			T. 5 mm
RW-0011	Sepatu Kaki Meja	20	Pcs	550	11,000	Plastik		
RW-0012	Lis Siku	20	Mtr	3,960	79,200	Plastik		
RW-0020	Skrup	20	Bj	11.65	231			25 x 4 mm
RW-0021	Mur	20	Bj	2.75	55			d. 10 mm
RW-0023	Kaca Anti Retak	10		162,800	1,628,000	Olesision		20 mm
RW-0025	Kunci Kaca	10		27,500	275,000	UnarKey		
RW-0026	Roda Meja	20		15,960	319,200	Besi		50 mm
RW-0029	Paku	1	Kg	3,520	3,520			P 20 mm

Note : Changing any of cost in formula details cause change result goods cost in Product And Material Result

- *Conversions Cost:*  
Perakitan Meja (E-007) = 10 jam

Work Order Mf.WO.011

WO No.	Mf.WO.011	<input checked="" type="checkbox"/> Special Order
Start Date	01/10/2005	
Expected Date	01/11/2005	
Customer	8889	
Description	WO Special Order	

Products Formula Details of 'FG-0003': Meja Kaca Toko Counter HP

Materials		BOM Materials	Conversions Cost		
Cost No	Cost Description	Hour	Standard Cost	Total Cost	Nama Pekerja
E-007	Perakitan Meja	10	11,000	110,000	

Note : Changing any of cost in formula details cause change result goods cost in Product And Material Result

Template : Work Order  
Formula Template : WO Formula

Next Previous Save & New Save & Close Cancel iWork Order Select SQ

Klik tombol ‘Save & Close’.

## 2. Membuat Work Order Execution:

WOE No: Mf. WOE. 013  
 Work Order No: Mf. WO.010  
 Execution Date: 11 Jan 2005  
 Department: Rakitan  
 Person In Charge: Budi (Person In Charge No: 1000)  
 Description: WOE Special Order

New Work Order Execution

WOE No	Mf.WOE.013
Work Order No	Mf.WO.010
Execution Date	11/01/2005
Department	Rakitan
Person In Charge	Budi
Description	WOE Special Order
<input checked="" type="checkbox"/> Suspended	

Product To Build

Item No	Item Description	VWO Qty	Outstanding WO	WOE Quantity	Executed WOE	Outstanding WOE	Unit	Warehouse	Status

Component Detail

Item No	Item Description	Quantity	Qty Taken	Unit	Warehouse	Status

Next Previous Save & New Save & Close Cancel Preview

Maka, akan tampak seperti di bawah ini:

The screenshot shows the 'New Work Order Execution' window. At the top, there are fields for WOE No (Mf.WOE.013), Work Order No (Mf.WO.010), Execution Date (01/11/2005), Department (Rakitan), Person in Charge (Budi), and Description (WOE Special Order). A status indicator 'Special Order' is shown in green, and 'Suspended' is checked. Below this is a table titled 'Product To Build' with columns for Item No, Item Description, WOE Qty, Outstanding WO, WOE Quantity, Executed WOE, Outstanding WOE, Unit, Warehouse, Status, V.Warna, Type, and Spesifikasi. One row is visible: FG-0003 Meja Kaca Toko Counter HP, Qty 5, WOE Qty 5, Executed WOE 0, Status On Process, V.Warna Putih, Type PL 5 m x 1 m. Below this is a table titled 'Component Detail' with columns for Item No, Item Description, Quantity, Qty Taken, Unit, Warehouse, Status, Merk, V.Warna, and Type. Several items are listed, such as Besi Bulat Rongga, Besi Kotak Rongga, Besi Bulat, Besi Sylinder Pipih, Papan Lapis, Triplek, Sepatu Kaki Meja, Lis Sku, and Skrup. The bottom right of the window has a toolbar with buttons for Next, Previous, Save & New, Save & Close, Cancel, and Preview.

Klik tombol ‘Save and Close’.

### 3. Membuat Material Release:

Release No: Mf.Rel.016

Release Date: 11 Jan 2005

Description: MR Special Order

The screenshot shows the 'New Material Release' window. At the top, there are fields for Release No (Mf.Rel.016), Release Date (01/11/2005), and Description (MR Special Order). A 'Material Release' button is highlighted in red. Below this is a table with columns for Item No, Item Description, Quantity, Unit, Reference No, Warehouse, Notes, Merk, Type, and Spesifikasi. A blue-bordered dialog box titled 'Work Order Execution' is overlaid on the main window. This dialog shows a table with WOE No (Mf.WOE.013) and Date (1/11/2005). At the bottom of the dialog are 'OK' and 'Cancel' buttons. The bottom right of the main window has a toolbar with buttons for Next, Previous, Save & New, Save & Close, Cancel, Preview, and two additional buttons labeled 'Material WOE' and 'Material Adj.' The 'Material WOE' button is also circled in red.

Maka, akan tampak seperti di bawah ini:

**New Material Release**

Release No.	Mf.Rel.016	<b>Material Release</b>									
Release Date	01/11/2005										
Description	MR Special Order										
Item No.	Item Description	Quantity	unit	Reference No.	Warehouse	Notes	Merk	Type	Spesifikasi		
RWV-0001	Besi Bulat Rongga	20	Mtr	MT.WOE.013	Centre				d.50 mm		
RWV-0002	Besi Kotak Rongga	20	Mtr	MT.WOE.013	Centre				d. 80 mm		
RWV-0003	Besi Bulat	20	Mtr	MT.WOE.013	Centre				d. 30 mm		
RWV-0004	Besi Silinder Pipih	20	Mtr	MT.WOE.013	Centre				20x60 mm		
RWV-0005	Papuan Lapis	10	Mtr	MT.WOE.013	Centre				T. 25 mm		
RWV-0010	Triplek	5	Mtr	MT.WOE.013	Centre				T. 5 mm		
RWV-0011	Sepatu Kaki Meja	20	Pcs	MT.WOE.013	Centre		Plastik				
RWV-0012	Lis Siku	20	Mtr	MT.WOE.013	Centre		Plastik				
RWV-0020	Skrup	20	Bij	MT.WOE.013	Centre				25 x 4 mm		
RWV-0021	Mur	20	Bij	MT.WOE.013	Centre				d. 10 mm		
RWV-0023	Kaca Anti Retak	10		MT.WOE.013	Centre	Glassicon			20 mm		
RWV-0025	Kunci Kaca	10		MT.WOE.013	Centre	KnarKey					
RWV-0026	Roda Meja	20		MT.WOE.013	Centre		Besi		50 mm		
RWV-0029	Paku	1	Kg	MT.WOE.013	Centre				P 20 mm		

Klik tombol ‘Save & Close’.

#### 4. Membuat Product and Material Result:

Pilih WOE yang telah selesai diproduksi dengan meng-klik tombol ‘Select WOE’.

Result No: Mf.Fin.017

Date: 11 Jan 2005

Time: 17:00

Description: PMR Special Order

**New Product And Material Result**

Result No	Mf.Fin.017	<b>Product And Material Result</b>										
Result Date	01/11/2005											
Result Time	17:00											
Description	PMR Special Order											
Reference No	Item No.	Item Description	Quantity	unit	Warehouse	Type	Unit Cost	Total Cost	Notes	Warna		

**Work Order Execution**

WOE No.	Date
<input checked="" type="checkbox"/> MT.WOE.013	11 Jan 05

Select WOE      Select Cancel      Select Other

Maka, akan tampak seperti ini:

The screenshot shows a software window titled 'Product And Material Result Mf.Fin.017'. At the top, there are fields for 'Result No' (Mf.Fin.017), 'Result Date' (01/11/2005), and 'Result Time' (17.00). A red header bar displays 'Product And Material Result'. On the right, a toolbar includes buttons for 'Next', 'Previous', 'Save & New', 'Save & Close', 'Cancel', 'Preview', 'Select WOE', 'Select Cancel', and 'Select Other'. The main area contains a table with columns: Reference No, Item No, Item Description, Quantity, Unit, Warehouse, Type, Unit Cost, Total Cost, Notes, Warna, Type, Spesifikasi, and Batch No. One row is visible: MIVCCE.013 FG-0003 Meja Kaca Toko Counter HP 5 Pcs Centre Product 607,576.2 3,037,881 Putih PL 5 m x 1 m.

Klik tombol ‘Save & Close’.

## Pembatalan Produksi

PT CPS mendapat pesanan dari Multi Phone Jaya berupa 5 buah meja kerja A100 (FG-0002). Tetapi, ketika baru memproduksi 2 buah, tiba-tiba pesanan itu dibatalkan. Sehingga, perusahaan bermaksud untuk menghentikan keseluruhan pelaksanaan produksi atas pesanan tersebut.

### 1. Membuat Work Order:

Klik tombol elipsis [...] untuk memilih BOM mana yang akan dibuatkan Work Order-nya.

WO No: Mf.Wo.012

Start Date: 13 Jan 2005

Expected Date: 14 Jan 2005

Customer: Multi Phone Jaya

Description: WO meja A100

Qty = 5

- Product:



Maka, tampilannya akan seperti ini:



- *Formula Detail:*

Item No.	Item Description	Quantity	unit	Standard Cost	Total Cost	Merk	Warna	Type	Spesifikasi
RW-0008	Papian Lapis	10	Mtr	13,200	132,000				T. 25 mm
RW-0009	Kayu Keso	20	Mtr	5,940	118,800				PL 50x50 rr
RW-0010	Triplek	5	Mtr	5115	25,575				T. 5 mm
RW-0011	Sepatu Kaki Meja	20	Pcs	550	11,000				
RW-0012	Lis Siku	12,5	Mtr	3,960	49,500				Plastik
RW-0013	Pasei	100	Pcs	55	5,500				10x200 mm
RW-0014	Skrup	125	Bij	12	1,500				50 x 5 mm
RW-0015	Plitur	5	Klg	8,800	44,000	Miotek	Orange Pekat		
RW-0016	Cat	2,5	Klg	16,500	41,250	Miotek	Hitam		

Klik tombol ‘Save and Close’.

## 2. Membuat Work Order Execution:

WOE No: Mf.WOE.014

Work Order: Mf.Wo.012

Execution Date: 13 Jan 2005

Department: Rakitan

Person In Charge: Budi (Person In Charge No: 1000)

Description: WOE meja A100

Item No.	Item Description	MO Qty	Outstanding WOE	WOE Quantity	Executed WOE	Outstanding WOE Unit	Warehouse	Status

Item No.	Item Description	Quantity	Qty Taken	Unit	Warehouse	Status

Maka, tampilannya akan tampak seperti di bawah ini:

Item No.	Item Description	W/O Qty	Outstanding W/O	WOE Quantity	Executed WOE	Outstanding WOE	Unit	Warehouse	Status	Werna	Type	Spesifikasi
RVG-0002	Meja Kerja	5	5	5	0	5	Pcs	Centre	On Process	Hitem	A 100	

Klik tombol ‘Save and Close’.

### 3. Membuat Material Release:

Release No: Mf. Rel.017

Release Date: 13 Jan 2005

Description: MR meja A100

Item No.	Item Description	Quantity	unit	Reference No.	Warehouse	Notes	Merk	Type	Spesifikasi

Maka, tampilannya akan seperti di bawah ini:

The screenshot shows the 'Material Release' section of a software interface. At the top, there are fields for 'Release No.' (Mf.Rel.017), 'Release Date' (01/3/2005), and 'Description' (MR meja A100). On the right, there's a toolbar with buttons for 'Template' (Material Release), 'Warehouse' (All), and various actions like 'Save & New', 'Save & Close', 'Cancel', 'Preview', and 'Material WOE'. Below these are two dropdown menus: 'Previous' and 'Next'. The main area contains a table with columns: Item No., Item Description, Quantity, unit, Reference No., Warehouse, Notes, Merk, Type, and Spesifikasi. The table lists several items, such as Papan Lapis, Kayu Kaso, Triplek, Sepatu Kaki Meja, Lis Siku, Pasak, Skrup, Plitur, and Cat, each with their respective details.

Klik tombol ‘Save and Close’.

#### 4. Membuat Product and Material Result:

Produk yang telah selesai 2 buah, dimasukkan ke dalam gudang, sebagai barang jadi.

Result No: Mf.Fin.018

Date: 14 Jan 2005

Time: 14:00

Description: PMR meja A100 2 buah

The screenshot shows the 'Product And Material Result' section. At the top, there are fields for 'Result No.' (Mf.Fin.018), 'Result Date' (01/4/2005), 'Result Type' (14.00), and 'Description' (PMR meja A100 2 buah). On the right, there's a toolbar with buttons for 'Template' (Product And Mat), 'Warehouse' (All), and various actions like 'Save & New', 'Save & Close', 'Cancel', 'Preview', and 'Select WOE'. Below these are two dropdown menus: 'Previous' and 'Next'. The main area contains a table with columns: Reference No., Item No., Item Description, Quantity, unit, Warehouse, Type, Unit Cost, Total Cost, Notes, and Warna. A modal dialog box titled 'Work Order Execution' is displayed in the center. It shows a table with columns: WOE No. and Date. There is a checked checkbox next to 'Mf.WOE.014' and the date '13 Jan 05'. At the bottom of the dialog are 'OK' and 'Cancel' buttons. A black arrow points from the 'Select WOE' button in the toolbar to the checkbox in the dialog box.

Karena hanya 2 buah yang selesai, maka ubahlah kuantitas-nya menjadi 2 buah:

Reference No	Item No.	Item Description	Quantity	Unit	Warehouse	Type	Unit Cost	Total Cost	Notes	Warna	Type	Spesifikasi
Mf.WOE.014	FG--0002	Meja Kerja	2	Pcs	Centre	Product	113,225	226,650	Hitem	A 100		

Klik tombol ‘Save and Close’.

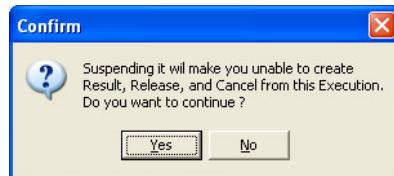
## 5. Melakukan Pembatalan Produksi:

Karena perusahaan bermaksud untuk menghentikan keseluruhan pelaksanaan produksi, maka dilakukanlah pembatalan produksi dengan memberi tanda cek ( ✓ ) pada kotak ‘Suspended’ dari WOE yang pernah dibuat. Dalam hal ini, bukalah WOE No: Mf.WOE.014 dari menu *List – Manufacture – Work Order Execution*.

Item No	Item Description	WO Qty	Outstanding WO	WNC Quantity	Executed WO	Outstanding WO	Unit	Warehouse	Status	Warna	Type	Spesifikasi
FG--0002	Meja Kerja	5	5	5	2	3 Pcs	Pcs	Centre	On Process	Hitem	A 100	

Component Detail												
Item No	Item Description	Quantity	Qty Taken	Unit	Warehouse	Status	Merk		Warna	Type	Spesifikasi	
RV--0008	Papan Lapis	10	10	Mtr	Centre	Full Received					T. 25 mm	
RV--0009	Kayu Kaso	20	20	Mtr	Centre	Full Received					PL 50x50 mm	
RV--0010	Triplek	5	5	Mtr	Centre	Full Received					T. 5 mm	
RV--0011	Sepatu Kaki Meja	20	20	Pcs	Centre	Full Received					Plastik	
RV--0012	Lis Siku	12.5	12.5	Mtr	Centre	Full Received					10x200 mm	
RV--0013	Pasak	100	100	Pcs	Centre	Full Received					50 x 5 mm	
RV--0014	Strup	125	125	Bij	Centre	Full Received						
RV--0015	Pifur	5	5	Kg	Centre	Full Received	Mofek	Orange Pekat				
RV--0016	Cat	2.5	2.5	Kg	Centre	Full Received	Mofek	Hitem				

Maka, akan tampak kotak konfirmasi seperti di bawah ini:



Klik ‘Yes’, kemudian pilih tombol ‘Save and Close’.

6. Membuat Product and Material Result berdasarkan Suspended WOE:

Setelah men-suspended WOE tadi, maka Anda harus mengembalikan sisa bahan baku yang telah tidak jadi digunakan untuk produksi, maka dibuatlah form ini. Pilihlah bahan baku beserta kuantitas-nya dengan memilih tombol ‘Select Other’. Tetapi, ketika akan memasukkan barang ke gudang, didapati beberapa barang telah rusak. Karena itu, barang yang rusak dimasukkan ke gudang ‘Barang Rusak’, dengan mengklik tombol elipsis [...] pada kolom ‘Warehouse’.

Result No: Mf. Fin.019

Result Date: 14 Jan 2005

Result Time: 15:00

### Description: PMR Suspended WOE

The screenshot shows a software interface for managing products and materials. At the top, there is a header bar with the title "New Product And Material Result". Below the header, there are several input fields: "Result No" (MFI.FN.019), "Result Date" (01/04/2005), "Result Type" (15.00), and "Description" (PMR Suspended/VOE). To the right of these fields is a dropdown menu labeled "Template" with "Product And Mat" selected. Below the input fields is a table with columns: Reference No, Item No, Item Description, Quantity, Unit, Warehouse, Type, Unit Cost, Total Cost, Notes, Items, Type, and Specification. A large blue rectangular box highlights a modal dialog titled "Item". This dialog contains a list of items with their descriptions: RVW-0001 (Besi Bulat Rongga), RVW-0002 (Besi Kotak Rongga), RVW-0003 (Besi Bulat), RVW-0004 (Besi Silinder Pipih), RVW-0005 (Besi Kotak Rongga), RVW-0006 (Besi Bulat Rongga), RVW-0007 (Besi Bulat Rongga), and RVW-0008 (Papan Lapis). The dialog has a standard Windows-style window frame with a close button in the top right corner. On the far right of the main window, there is a vertical toolbar with buttons for "Next", "Previous", "Save & New", "Save & Close", "Cancel", "Preview", and three buttons labeled "Select...": "Select... (highlighted with a red oval)", "Select Cancel", and "Select Other".

Maka, tampilannya akan seperti di bawah ini:

RW-0008 = 6 Mtr  
 RW-0009 = 12 Mtr  
 RW-0010 = 3 Mtr  
 RW-0011 = 12 Pcs  
 RW-0012 = 7,5 Mtr

RW-0013 = 50 Pcs; 10 Pcs rusak  
 RW-0014 = 70 Bj; 5 Bj rusak  
 RW-0015 = 3 Klg  
 RW-0016 = 1,5 klg

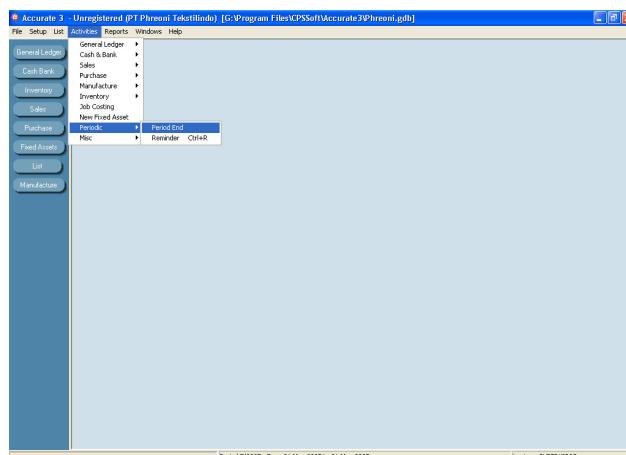
Reference No	Item No.	Item Description	Quantity	Unit	Type	Warehouse	Unit Cost	Total Cost	Notes	Wtwns	Type	Spesifikasi	Batch No
RW-0008	Paper Lapis		6 Mtr	Other	Centre	13,200	79,200				T. 25 mm		
RW-0009	Kayu Kaso		12 Mtr	Other	Centre	5,940	71,280				PL. 50x50 mm		
RW-0010	Triplex		3 Mtr	Other	Centre	5,115	15,345				T. 5 mm		
RW-0011	Seputu Kaki Meja		12 Pcs	Other	Centre	550	6,600				Plastik		
RW-0012	Lis Skru		7,5 Mtr	Other	Centre	3,960	29,700				Plastik		
RW-0013	Pasak		50 Pcs	Other	Centre	55	2,750				10x200 mm		
RW-0013	Pasak		10 Pcs	Other	Barang Rusak	55	550				10x200 mm		
RW-0014	Strup		70 Bj	Other	Centre	12	840				50 x 5 mm		
RW-0014	Strup		5 Bj	Other	Barang Rusak	12	60				50 x 5 mm		
RW-0015	Pltur		3 Kg	Other	Centre	8,800	26,400		Orange P				
RW-0016	Cat		1,5 kg	Other	Centre	16,500	24,750		Htan				

Klik tombol ‘Save and Close’.

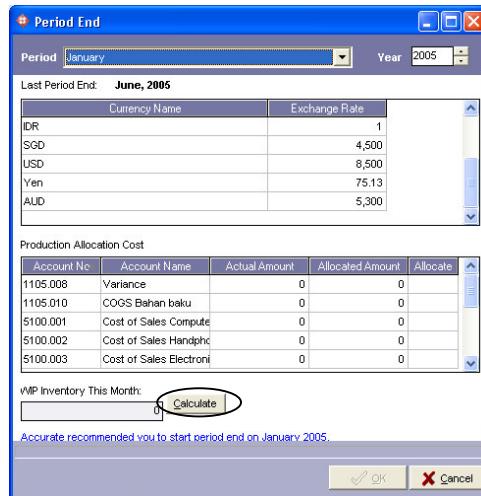
## Period End

PT CPS melakukan Periode End untuk bulan Januari.

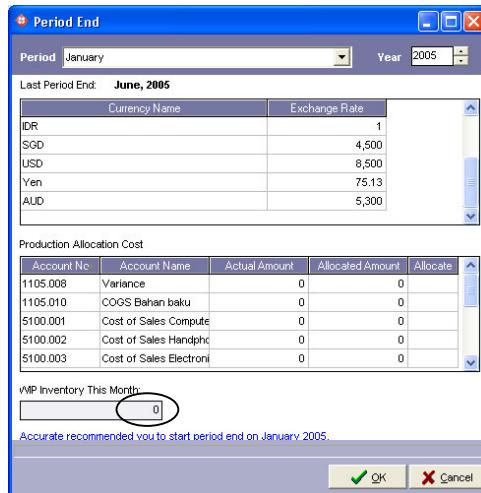
### 1. Pilih menu Activities - Periodic - Period End



Sehingga, akan tampak form seperti di bawah ini:



2. Klik tombol 'Calculate', maka akan tampak seperti di bawah ini:

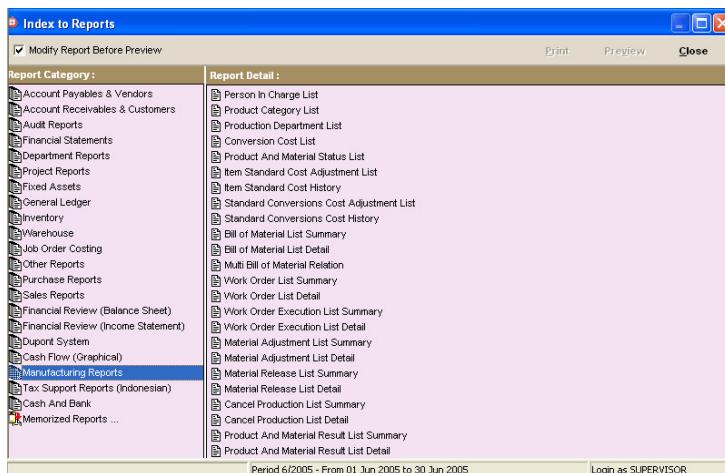


Nilai pada ‘WIP Inventory This Month’ adalah nol (tidak ada persediaan barang dalam proses), karena semua barang telah selesai diproduksi.

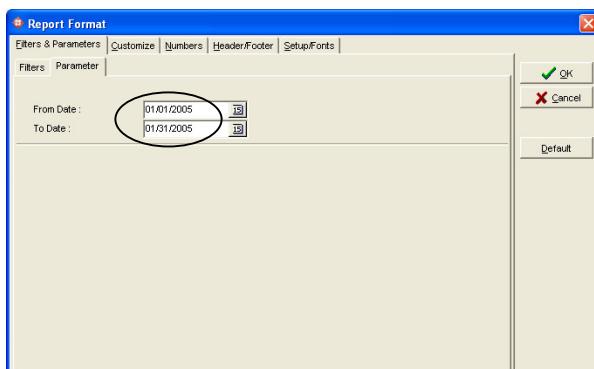
Klik ‘OK’ untuk menjalankan Period End.

### Laporan Cost of Goods Manufacture Detail

Untuk melihat laporan harga pokok produksi, pilih menu *Reports – Manufacturing – Manufacturing Reports*.



Double klik laporan Cost of Goods Manufacture Detail, maka akan muncul form ini:



Ubahlah tanggal Period ke bulan: Januari 2005, kemudian klik OK. Setelah itu, akan tampak Laporan Cost of Goods Manufacture Detail:

21 Jun 2005

Cipta Piranti Sejahtera, pt.

**Goods of Production Detail**

From 01 Jan 2005 To 31 Jan 2005

Filtered by: From Date, To Date

Inventory Part Type	Item Description	Type	Quantity	Actual Cost
Item No.	Reference No	Reference Date		
Work in Process				
WIP-0001	Rangka Dudukan			
Mf.Rel.014	1/6/2005	Material Release	(10.00)	(227,975.00)
Mf.Fin.014	1/6/2005	Result Goods	20.00	455,950.00
<b>Total of WIP-0001</b>			<b>10.00</b>	<b>227,975.00</b>
WIP-0002	Besi Sandaran			
Mf.Rel.014	1/6/2005	Material Release	(10.00)	(163,900.00)
Mf.Fin.014	1/6/2005	Result Goods	30.00	491,700.00
<b>Total of WIP-0002</b>			<b>20.00</b>	<b>327,800.00</b>
WIP-0003	Rangka Kaki Kursi			
Mf.Rel.014	1/6/2005	Material Release	(10.00)	(103,840.00)
Mf.Fin.014	1/6/2005	Result Goods	30.00	311,520.00
<b>Total of WIP-0003</b>			<b>20.00</b>	<b>207,680.00</b>
<b>Total of Work in Process</b>				
Finished Goods				
FG-0001	Kursi Kerja			
Mf.Fin.016	1/6/2005	Result Goods	10.00	689,430.50
<b>Total of FG-0001</b>			<b>10.00</b>	<b>689,430.50</b>
FG-0002	Meja Kerja			
Mf.Fin.018	1/14/2005	Result Goods	2.00	226,650.00
<b>Total of FG-0002</b>			<b>2.00</b>	<b>226,650.00</b>
FG-0003	Meja Kaca Toko Counter HP			
Mf.Fin.017	1/11/2005	Result Goods	5.00	3,037,881.00
<b>Total of FG-0003</b>			<b>5.00</b>	<b>3,037,881.00</b>
<b>Total of Finished Goods</b>				
<b>Total</b>			<b>67.00</b>	<b>4,717,416.50</b>