

ABSTRAK

Skripsi dengan judul “Analisis Harga Pokok Produksi dengan menggunakan Metode *Full Costing* di UKM Teh Rosella Fatimah Tulungagung” ini ditulis oleh Muhamad Khoirul, NIM.17403153026, pembimbing Dyah Pravitasari, S.E., M.S.A.

Penelitian ini dilatar belakangi oleh masalah yang ada pada perusahaan. Dimana perusahaan dalam melakukan perhitungan beban pokok produksinya masih menggunakan metode yang relatif sederhana dan belum menerapkan perhitungan beban pokok produksi sesuai dengan kaidah akuntansi biaya sehingga hasil perhitungannya kurang tepat dan akurat. Perusahaan harus menerapkan metode yang baik dalam penentuan harga pokok produksi agar dapat memperoleh hasil yang optimal, efektif, dan efisien. Penelitian ini bertujuan agar perusahaan mengetahui perbedaan perhitungan dengan metode *Full Costing*.

Rumusan masalah dari penelitian ini adalah (1) Bagaimana analisis perhitungan harga pokok produksi di UKM Teh Rosella Fatimah Gondang Tulungagung? (2) Bagaimana analisis perhitungan harga pokok produksi UKM Teh Rosella Fatimah Gondang Tulungagung dengan metode *full costing*? (3) Bagaimana metode *Full Costing* dapat meminimalisir kerugian di UKM Teh Rosella Fatimah Gondang Tulungagung?

Penelitian ini dilakukan pada UKM Teh Rosella Fatimah yang terletak di Desa Macanbang Kecamatan Gondang Kabupaten Tulungagung. Jenis penelitian yang digunakan adalah *porpositive* dengan pendekatan kuantitatif. Metode pengumpulan data menggunakan cara dokumentasi. Adapun metode yang digunakan untuk menentukan beban pokok produksi adalah metode *full costing*.

Hasil dari analisis ini menunjukkan penghitungan beban pokok produksi UKM Teh Rosella Fatimah dengan metode *full costing*. (1) Metode perusahaan dengan produksi 2800 karo menghabiskan Rp.65.206.000,-. (2) perhitungan Full Costing Rp. 76.138.730,- (3) hasil selisih Rp.10.932.730,- hasil ini berdampak kepada harga pokok per satuan karo dengan perhitungan metode full costing Rp.27.192,- perhitungan perusahaan menunjukkan Rp. 23.287,- dengan selisih Rp.3.905,- dengan selisih per botol karena dalam 1 karo terdapat 8 botol, menurul full costing Rp.3.399,- perhitungan perusahaan Rp.2.910,- dengan hasil selisih Rp. 489,- . Hal ini dikarenakan UKM Fatimah Tulungagung tidak memasukkan biaya depresiasi gedung dan peralatan untuk meminimalisir kerugian perusahaan harus manambah harga jual Rp.491,- karena termasuk beban yang belum terhitung oleh perusahaan.

Berdasarkan simpulan hasil penelitian ini, disarankan UKM Fatimah Tulungagung memasukkan biaya depresiasi gedung dan juga biaya depresiasi peralatan karena UKM Tea Rosella Fatimah telah mengeluarkan biaya dimuka seperti pada pembangunan tempat produksi dan pembelian perlengkapan.

KATA KUNCI: Beban Pokok Produksi, *Full Costing*.

ABSTRACT

Thesis titled "Production Price Analysis using Full Costing method in UKM Fatimah Tulungagung" was written by Muhamad Khoirul, NIM. 17403153026, Supervisor Dyah Pravitasari, S.E., M.S.A.

This research is backed by the problems that exist in the company. Where the company in conducting the calculation of its production principal still uses a relatively simple method and has not applied the calculation of the cost of manufacturing in accordance with costs accounting rules so that the calculation results are less precise and Accurate. The company must implement a good method in determining the cost of the production base in order to obtain optimal, effective, and efficient results. This research aims to make the company know the difference in calculation with the Full Costing method.

The formulation of the problem of this research are (1) How is the analysis of the calculation of the cost of production in UKM Rosella Tea Fatimah Gondang Tulungagung? (2) How is the analysis of the calculation of the cost of production of the UKM Rosella Tea Fatimah Gondang Tulungagung with full costing method? (3) How can the Full Costing method minimize losses in UKM Rosella Tea Fatimah Gondang Tulungagung?

This research was conducted on UKM Tea Rosella Fatimah located in the village of Macanbang Gondang District Tulungagung. The type of research used is porposive with a quantitative approach. Data collection methods use observation, interview, and documentation . The method used to determine the cost of production is a full-costing method.

Result of this research shows that there is a calculation of the burden of production of UKM Tea Rosella Fatimah with full method costing. (1) calculation of the company method with the production of 2800 Karo spend Rp.65.206.000,-. (2) While the calculation of the Full Costing mathod Rp.76.138.730,- (3) the result of the difference of Rp. 10.932.730,-this result affects the cost of the price unit Karo with the calculation of full method costing Rp. 27.192,-the company's calculation showed Rp. 23,287.0-With the difference Rp. 3.905,-with the difference per bottle because in 1 karo there are 8 bottles, decrease full costing Rp. 3.399,-calculation of the company Rp. 2.910,-with the result of the difference of Rp. 489,-. This is because UKM Tea Rosella Fatimah Tulungagung does not include the cost of depreciation of buildings and equipment to minimize losses the company must increase the selling price of Rp.491, - because it includes expenses that have not been counted by the company.

Based on the results of this research, UKM is advised to enter the cost of depreciation of the building and also the cost of depreciation of equipment because the UKM Tea Rosella Fatimah has issued an upfront cost such as on the construction of production place and purchase Equipment.

KEY WORDS: Cost of production, Full Costing .