

ABSTRAK

Skripsi dengan judul “Perhitungan Harga Pokok Produksi dalam Menetapkan Harga Jual Produk Berdasarkan Metode *Full Costing* (Studi Kasus pada Usaha Kacang Sanghai Cahya Desa Kepuh Kecamatan Boyolangu Kabupaten Tulungagung)” yang diteliti oleh Siti Solikah, NIM. 126403201026, dengan dosen pembimbing Dyah Pravitasari, S.E., M.S.A.

Penelitian ini dilatarbelakangi oleh suatu permasalahan yang terjadi pada Usaha Kacang Sanghai Cahya, yaitu perusahaan belum tepat dalam menghitung harga pokok produksi sebagai dasar penentuan harga jual. Perhitungan harga pokok produksi dilakukan hanya berdasarkan perkiraan atas biaya yang dianggap penting oleh pemilik usaha dan belum sesuai dengan teori akuntansi biaya.

Tujuan penelitian ini adalah sebagai berikut: 1) Mengidentifikasi perhitungan harga pokok produksi dan harga jual produk pada Usaha Kacang Sanghai Cahya. 2) Menghitung harga pokok produksi berdasarkan metode *full costing* pada Usaha Kacang Sanghai Cahya. 3) Menentukan harga jual produk berdasarkan perhitungan harga pokok produksi metode *full costing* pada Usaha Kacang Sanghai Cahya. 4) Mengidentifikasi perbedaan perhitungan harga pokok produksi sebagai dasar penetapan harga jual menurut Usaha Kacang Sanghai Cahya dengan metode *full costing*.

Metode penelitian yang digunakan adalah pendekatan kualitatif dengan jenis penelitian studi kasus. Jenis data yang diperoleh berupa data primer dan sekunder, serta sumber datanya berasal dari orang, tempat, dan kertas. Teknik pengumpulan data pada penelitian ini melalui observasi, wawancara, dan dokumentasi. Teknik analisis data dilakukan dengan mengumpulkan data, reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa: 1) Harga pokok produksi menurut Usaha Kacang Sanghai Cahya menghasilkan nilai yang lebih rendah, selain itu harga jual yang ditentukan perusahaan sesuai dengan metode *cost plus percentage of cost pricing*. 2) Harga pokok produksi berdasarkan metode *full costing* menghasilkan nilai yang lebih tinggi. 3) Penentuan harga jual produk dengan laba yang diinginkan perusahaan sebesar Rp5.000/kilogram menurut harga pokok produksi metode *full costing* memberikan nilai yang lebih tinggi dibandingkan harga jual menurut harga pokok produksi Usaha Kacang Sanghai Cahya. 4) Terdapat selisih harga pokok produksi metode perusahaan dengan metode *full costing* sebesar Rp437/kilogram. Selisih ini disebabkan perusahaan hanya membebankan sebagian biaya *overhead* pabrik variabel, sedangkan metode *full costing* membebankan seluruh biaya *overhead* pabrik variabel dan tetap.

Kata kunci: harga pokok produksi, metode *full costing*, harga jual

ABSTRACT

Thesis with the title "Calculation of Cost of Goods Production in Determining Product Selling Prices Based on the Full Costing Method (Case Study of the Sanghai Cahya Nut Business, Kepuh Village, Boyolangu District, Tulungagung Regency)" researched by Siti Solikah, NIM. 126403201026, with supervisor Dyah Pravitasari, S.E., M.S.A.

This research was motivated by a problem that occurred at the Sanghai Cahya Nut Business, namely that the company was not correct in calculating the cost of production as a basis for determining the selling price. The calculation of the cost of production is carried out only based on estimates of costs that are considered important by the business owner and is not in accordance with cost accounting theory.

The objectives of this research are as follows: 1) Identify the calculation of the cost of production and selling prices of products at the Sanghai Cahya Nut Business. 2) Calculate the cost of production based on the full costing method for the Sanghai Cahya Nut Business. 3) Determine the selling price of the product based on the calculation of the cost of production using the full costing method at the Sanghai Cahya Nut Business. 4) Identify differences in the calculation of the cost of production as a basis for determining selling prices according to the Sanghai Cahya Nut Business using the full costing method.

The research method used is a qualitative approach with a case study type of research. The types of data obtained are primary and secondary data, and the data sources come from people, places and paper. Data collection techniques in this research were through observation, interviews and documentation. Data analysis techniques are carried out by collecting data, reducing data, presenting data, and drawing conclusions.

The results of the research show that: 1) The cost of production according to the Sanghai Cahya Nut Business produces a lower value, apart from that the selling price determined by the company is in accordance with the cost plus percentage of cost pricing method. 2) The cost of production based on the full costing method produces a higher value. 3) Determining the selling price of the product with the company's desired profit of IDR 5,000/kilogram according to the cost of production, the full costing method provides a higher value than the selling price according to the cost of production of the Sanghai Cahya Nut Business. 4) There is a difference between the company's cost of production method and the full costing method of IDR 437/kilogram. This difference is because the company only charges part of the variable factory overhead costs, while the full costing method charges all variable and fixed factory overhead costs.

Key words: *cost of production, full costing method, selling price*