

ABSTRAK

**EVALUASI PENENTUAN HARGA POKOK PRODUKSI
PADA HOME INDUSTRY KRIPIK TEMPE “OJO LALI”
DI KABUPATEN BLORA**

Agapitus Eko Susanto
Universitas Sanata Dharma
Yogyakarta
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Penelitian ini bertujuan untuk mengetahui: (1) biaya-biaya *overhead* yang seharusnya diperhitungkan oleh perusahaan; (2) harga pokok produksi kripik tempe dengan pendekatan *full costing* dan *variable costing*.

Jenis penelitian ini adalah studi kasus yang dilakukan pada *home industry* kripik tempe “Ojo Lali” di Kabupaten Blora. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi. Penelitian ini dilaksanakan pada bulan Maret 2012. Teknik analisis data menggunakan analisis penentuan harga pokok produksi dan analisis selisih biaya.

Hasil analisis data menunjukkan bahwa: (1) biaya-biaya *overhead* yang seharusnya diperhitungkan perusahaan adalah biaya penggantian regulator, biaya perbaikan kompor, biaya penyusutan peralatan, biaya penyusutan bangunan, dan biaya telepon; (2) harga pokok produksi kripik tempe dengan pendekatan *full costing*= Rp 2.248 dan *variable costing*= Rp 2.205.

ABSTRACT

**EVALUATION OF DETERMINING COST OF
GOODSMANUFACTURED
AT HOME INDUSTRY KRIPIK TEMPE "OJO LALI"
IN DISTRICT OF BLORA**

Agapitus Eko Susanto
Sanata Dharma University

Yogyakarta

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This study aims to determine: (1) overhead costs that should be taken into account by the company; (2) the cost of goods manufactured of kripik tempe with full costing and variable costing approach.

This type of research is a case study conducted in the home industry kripik tempe "Ojo Lali" in the district of Blora. Techniques of data collection were interviews, observation, and documentation. The research was conducted in March 2012. Techniques of data analysis were analytical determination of the cost of goods manufactured and analysis of the difference in cost.

The results of data analysis indicate that: (1) overhead costs that should be taken into account is the cost of replacing the company's regulator, stove repair costs, equipment depreciation, building depreciation, and telephone charges; (2) the cost of goods manufactured of kripik tempe with full costing approach = Rp 2.248 and with variable costing approach = Rp 2.205.