

ABSTRAK**EVALUASI PENENTUAN HARGA JUAL PRODUK
Studi Kasus pada Kerajinan Agus Ceramics**

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Tujuan penelitian ini adalah untuk mengetahui kesesuaian penentuan harga jual produk jika dibandingkan dengan kajian teori. Penelitian ini dilakukan pada Kerajinan Agus Ceramics yang berlokasi di Pundong, Bantul, Yogyakarta.

Jenis penelitian ini adalah studi kasus. Metode penelitian dilakukan dengan teknik deskriptif kuantitatif. Teknik analisa data yang digunakan adalah penghitungan harga jual produk dengan metode berbasis biaya pendekatan *full cost-plus mark-up*. Langkah menganalisis data yaitu dengan: 1) menghitung biaya bahan baku langsung; 2) menghitung biaya tenaga kerja langsung; 3) menghitung biaya *overhead* pabrik; 4) menghitung harga pokok produksi; 5) menghitung harga jual produk; 6) membandingkan konsep penghitungan harga pokok produksi dan harga jual produk menurut perusahaan dan menurut kajian teori; 7) membandingkan penghitungan harga pokok produksi menurut perusahaan dan menurut kajian teori; 8) menghitung harga jual produk menurut perusahaan dan menurut kajian teori; dan 9) menyimpulkan penentuan harga jual produk pada perusahaan berdasarkan penghitungan dan analisis yang sudah dilakukan.

Hasil penelitian menunjukkan ada perbedaan pada penghitungan harga jual produk menurut perusahaan dan penghitungan harga jual produk menurut kajian teori. Terbukti dari perbedaan penghitungan harga jual produk sebesar 46,2% pada Produk A dan 60,3% pada Produk B. Perbedaan tersebut terjadi karena perbedaan kosep penghitungan harga jual produk menurut perusahaan dan menurut kajian teori, dimana perusahaan mementingkan keuntungan sebesar-besarnya ketimbang keakuratan penghitungan yang didasari penggolongan biaya yang tepat. Dengan demikian dapat disimpulkan bahwa harga jual produk menurut Kerajinan Agus Ceramics belum sesuai dengan kajian teori.

Kata kunci: harga pokok produksi, harga jual produk, dan *full cost-plusmark-up*.

ABSTRACT**THE EVALUATION OF PRODUCT SALES PRICE
A Case Study at Agus Ceramics Craft**

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The aims of this research is to find out the accuracy in determining the product sales price when compared with the decision of the product sales price based on theory examination. This research is conducted on Agus Ceramics Craft located in Pundong, Bantul, Yogyakarta.

The type of research is case study. The research method is done by quantitative descriptive technique. The techniques used in data analysis is calculating the product sales price with cost-based pricing method full cost-plus mark-up approach. Step of analysis data that is by: 1) calculate direct material cost; 2) calculate direct labor cost 3) calculate factory overhead cost; 4) calculate cost of goods manufactured; 5) calculate product sales price 6) comparing the concept of calculating the cost of goods manufactured and the product sales price according to the company and according to the theory examination; 7) comparing the calculating of cost of goods manufactured according to the company and according to the theory examination; 8) comparing the calculating of product sales price according to the company and according to the theory examination; and 9) concludes the determination of the product selling price on the company based on the calculation and analysis that has been done.

The result of the research showed that there was difference between the calculation of product sales price according to the company and the calculation of product sales price according to the theory examination. Evident from the difference in the calculation of product sales price of 46.2% in Product A and 60,3% in Product B. The difference occurred due to differences calculation concept of the product sales price according to the company and according to theory examination, where the company prioritized profits as much as possible rather than accuracy calculations based on appropriate cost classification. Thus it could be concluded that the product sales price according to Agus Ceramics Craft did not in accordance with the of theory examination.

Keywords: cost of goods manufactured, product sales price and full cost-plus mark-up.