

ABSTRACT

EVALUATION OF COST AND PRODUCT PRICE DECISION CASE STUDY ON TRADITIONAL MEDICINES COMPANY "SAPTA SARI" YOGYAKARTA

MARSIYATI
SANATA DHARMA UNIVERSITY
YOGYAKARTA
1998

The aim of this research was to find out how the decision of cost and selling price was made by the company. This research is a case study at the Traditional Medicines Company "SAPTA SARI" Yogyakarta. The data gathering techniques used were interview, observation and documentation.

The analysis technique was used to compare the procedures and results of the cost and selling price calculation. Steps taken in analysing cost decision were by comparing the cost decision procedure as applied by the company with the theory. Furthermore to compare the cost calculation result obtained by the company with that according to the theory. Steps taken to analyse the pricing at decision were by comparing the price decision procedure as applied by the company with the theory.

The conclusion drawn based on the analysis result of the was that procedure and the cost calculation in the Traditional Medicines Company "SAPTA SARI" was already appropriate, because it was done by totaling the material cost, the direct labor cost and the overhead cost. The procedure of the cost decision for Jamu Pegal Linu product was appropriate, for the deviation was not above the 5% tolerance level. However procedure of Jamu Pria Perkasa, Sariawan Lambung, Sariawan Waduk and Sapu Angin products was not appropriate, for the deviation was higher than the 5% tolerance. The cause of the difference between the company's selling price and the theory was because the decision of the company's selling price was made based on competitive price, expedition cost and 20% discount. Whereas according to the Cost Plus Pricing method, selling price is determined from cost plus Mark-up.

ABSTRAK

EVALUASI PENENTUAN HARGA POKOK PRODUK DAN HARGA JUAL STUDI KASUS PADA PERUSAHAAN JAMU TRADISIONAL "SAPTA SARP" YOGYAKARTA

MARSIYATI
UNIVERSITAS SANATA DHARMA
YOGYAKARTA
1998

Tujuan dari penelitian ini adalah untuk mengetahui bagaimana penentuan harga pokok produk dan harga jual yang dilakukan perusahaan. Penelitian yang dilakukan berupa studi kasus yang mengambil tempat di Perusahaan Jamu Tradisional "SAPTA SARP" Yogyakarta. Pengumpulan data dilakukan dengan teknik wawancara, observasi dan dokumentasi.

Teknik analisis yang digunakan adalah membandingkan antara prosedur dan hasil perhitungan harga pokok produk dan harga jual. Langkah - langkah analisis penentuan harga pokok produk adalah membandingkan prosedur penentuan harga pokok yang dilakukan perusahaan dengan kajian teori. Selanjutnya membandingkan hasil perhitungan harga pokok produk yang dilakukan perusahaan dengan kajian teori. Langkah - langkah analisis penentuan harga jual adalah dengan membandingkan prosedur penentuan harga jual menurut perusahaan dengan kajian teori.

Berdasarkan hasil analisis dapat ditarik kesimpulan bahwa prosedur dan perhitungan harga pokok produk di Perusahaan Jamu Tradisional "SAPTA SARP" sudah tepat. Yaitu dengan menjumlahkan biaya bahan baku, biaya tenaga kerja langsung dan biaya overhead pabrik. Sedangkan prosedur penentuan harga jual produk untuk produk Jamu Pegal Linu dapat dikatakan sudah tepat karena penyimpangan yang terjadi tidak lebih dari batas toleransi 5%. Sementara itu untuk produk Jamu Pria Perkasa, Sariawan Lambung, Sariawan Waduk dan Sapu Angin dapat dikatakan belum tepat karena penyimpangan yang terjadi melebihi batas toleransi 5%. Perbedaan penentuan harga jual perusahaan dengan kajian teori disebabkan karena dalam menentukan harga jual perusahaan mendasarkan pada harga pesaing, biaya pengiriman dan diskon 20%. Sedangkan menurut metode *Cost Plus Pricing* harga jual ditentukan dari harga pokok produksi ditambah dengan *Mark-up*.