

ABSTRAK

EVALUASI PENENTUAN HARGA POKOK PRODUK DAN HARGA JUAL STUDI KASUS PADA PERUSAHAAN JAMU TRADISIONAL “SAPTA SARI” YOGYAKARTA

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Tujuan dari penelitian ini adalah untuk mengetahui apakah penentuan harga pokok produk dan penentuan harga jual yang dilakukan oleh Perusahaan Jamu Tradisional “Sapta Sari” Yogyakarta sudah tepat. Pengumpulan data dilakukan dengan teknik wawancara, observasi dan dokumentasi.

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

Berdasarkan hasil analisis dapat ditarik kesimpulan bahwa prosedur dan perhitungan harga pokok produk di Perusahaan Jamu Tradisional “Sapta Sari” sudah tepat. Sedangkan penentuan besarnya harga jual produk untuk produk Jamu Kejed, Jamu Tratab, Jamu Ngongsrong dapat dikatakan belum tepat, karena penyimpangan yang terjadi melebihi batas toleransi 5%. Perbedaan penentuan harga jual perusahaan dengan kajian teori disebabkan karena harga jual perusahaan didasarkan pada taksiran total biaya per unit ditambah laba yang diharapkan, sedangkan harga jual menurut metode Cost Plus Pricing didasarkan pada taksiran biaya produksi ditambah mark-up ($\% \text{ mark up} \times \text{taksiran biaya produksi per unit}$).

ABSTRACT

Evaluation of Product Cost Price and Sale Price Determination Case Study at Sapta Sari Traditional Herbal Medicine Shop in Yogyakarta

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The aim of this research is to know whether the product cost price and sale price determination conducted by Sapta Sari traditional herbal medicine shop has been appropriate.

Data collecting techniques used were interview, observation and documentary study. Data analyzing techniques used were: 1) to compare the procedure of the determination of product cost price and sale price conducted by the shop and the procedure according to the theory, 2) to compare the result of the calculation of cost price and sale price conducted by the shop and the calculation according to the theory.

The findings are: 1) the procedure of the calculation of cost price and sale price conducted by the shop has been appropriate; 2) the determination of product sale price for Kejed, Tratab, and Ngongsrong medicines has not been appropriate yet, because the deviation is beyond the tolerance limit 5%; 3) the difference between the determination of the sale price done by the shop and the one according to the theory is because the sale price determined by the shop is based on the estimation of the total cost per unit plus the expected profit, whereas the sale price according to the cost plus pricing method is based on the estimation of the product cost plus mark up (percentage of mark up times the estimation of the production cost per unit).