

**ABSTRACT**

**Product Pricing Determination based on Cost Plus Pricing Method with Full Costing Approach**

A Case Study at Kerajinan Kayu “Surodjo”, Yogyakarta

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The research aimed to know the procedure of product pricing determination at Kerajinan Kayu “Surodjo” and to compare the procedure of product pricing determination by Kerajinan Kayu “Surodjo” and the one calculated using cost plus pricing method with full costing approach.

The techniques of data collecting were interview dan documentation. The techniques of analysis used were by descriptive analysis on the procedure of product pricing determination, and comparative analysis to compare between the procedure of product pricing determination in Kerajinan Kayu “Surodjo” and the one calculated using cost plus pricing method with full costing approach.

Based on analysis result and study it was obtained that the procedure of product pricing determination in Kerajinan Kayu “Surodjo” was not suitable with theory, because of the difference in the procedure of pricing determination, Kerajinan Kayu “Surodjo” did not calculate all the elements of production cost, and in determining the mark up, the company just used assumption that it was determined as already cover all the cost and give profit to the company. While according to the theory, product pricing was determine by adding the mark up to total production cost.