

ABSTRAK

EVALUASI PENENTUAN HARGA POKOK PRODUKSI Studi Kasus Pada PD. Ramintra, Palembang, Sumatera Selatan

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Tujuan Penelitian ini adalah untuk mengetahui prosedur penentuan harga pokok produksi PD Ramintra Februari 2009, mengetahui perhitungan harga pokok produksi PD Ramintra Februari 2009, dan mengetahui selisih perhitungan antara harga pokok produksi perusahaan dan *Metode Full Costing*.

Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi dan observasi. Teknik analisis data yang digunakan adalah dengan analisis deskriptif terhadap prosedur penentuan harga pokok produksi yang dilakukan perusahaan pada Februari 2009, menggunakan langkah-langkah dalam penentuan harga pokok produksi dengan Harga Pokok Proses Metode *Full Costing*, dan perhitungan selisih antara harga pokok produksi menurut perusahaan dan *Metode Full Costing*.

Berdasarkan hasil analisis dan pembahasan didapatkan jawaban bahwa 1) prosedur penentuan harga pokok produksi PD Ramintra tidak sesuai dengan teori., karena perusahaan tidak menentukan unit ekuivalen untuk produk dalam proses akhir; 2) perhitungan harga pokok produksi PD Ramintra tidak sesuai dengan teori sehingga menimbulkan selisih perhitungan harga pokok produksi perusahaan lebih rendah Rp40.558.159,00 dibandingkan dengan perhitungan harga pokok produksi menurut Metode *Full Costing*.

ABSTRACT

An Evaluation Of Product Cost Determination A Case Study at PD Ramintra, Palembang, South Sumatera

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The research aimed to know the procedure of product cost determination of PD Ramintra in February 2009, to know the product cost calculation at PD Ramintra in February 2009, and to know the calculation difference in production cost between the one by company and the one by *Full Costing Method*.

The techniques of data collecting were interview, documentation and observation. The techniques of analysis used were by descriptive analysis on the procedure of product cost determination by the company in February 2009, using steps in determining product cost with process product cost of *Full Costing Method*, and calculating the difference between product cost according to the company and the one with *Full Costing Method*.

Based on analysis result and study it was obtained that 1) the product cost determination procedure at PD Ramintra was not suitable with the theory, because the company did not determine the equivalent unit for product in final process; 2) the product cost calculation at PD Ramintra was not suitable with theory, that caused the calculation difference in product cost at the company as much as Rp40.558.159,00 that was smaller than the product cost calculation according to *Full Costing Method*.