

ABSTRAK
ANALISIS PENENTUAN
HARGA POKOK DAN HARGA JUAL PRODUK

Studi kasus Perusahaan Pertenunan Santa Maria Boro

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Tujuan dari penelitian ini adalah untuk mengetahui apakah penentuan harga pokok dan harga jual produk yang dilakukan perusahaan sudah tepat. Penelitian berupa studi kasus ini mengambil tempat di Perusahaan Pertenunan Santa Maria Boro, Kulon Progo pada bulan April sampai dengan bulan Juni 2002. Pengumpulan data dilakukan dengan teknik wawancara, observasi dan dokumentasi.

Analisis dilakukan dengan membandingkan hasil perhitungan harga pokok produk dan harga jual yang dilakukan perusahaan dengan kajian teori. Langkah-langkah analisis penentuan harga pokok produk adalah mengumpulkan elemen-elemen biaya yang berhubungan penentuan harga pokok produk dan membandingkan hasil perhitungan harga pokok produk yang dilakukan perusahaan dengan kajian teori. Sedangkan langkah-langkah penentuan harga jual produk adalah dengan menggunakan metode *cost plus pricing* dan membandingkan hasil perhitungan harga jual yang dilakukan oleh perusahaan dengan kajian teori.

Berdasarkan hasil analisis dapat ditarik kesimpulan bahwa penentuan harga pokok produk handuk, selimut dan kain pel dikategorikan tepat karena penyimpangan yang terjadi berada dalam batas toleransi 5%. Perbedaan penentuan harga pokok produk menurut teori dengan perusahaan terjadi karena perusahaan memasukkan biaya *sales/pemasaran* ke dalam biaya tenaga kerja langsung. Penentuan harga jual produk handuk, selimut dan kain pel juga dikategorikan tepat karena masing-masing berada dalam batas toleransi 5%. Perbedaan penentuan harga jual produk yang dilakukan oleh perusahaan dengan kajian teori dikarenakan perusahaan mendasarkan pada taksiran biaya total ditambah dengan laba yang diharapkan. Sedangkan harga jual menurut teori menggunakan metode *cost plus pricing* didasarkan pada taksiran biaya produksi ditambah *mark up*.

ABSTRACT
AN ANALYSIS OF PRODUCT COST AND SELLING PRICE
DETERMINATION

A Case Study at “Santa Maria Weaving Company in Boro “

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The aim of this research was to find out whether or not the determination of product cost and selling price made by the company had been appropriate. This research was a case study conducted at “Santa Maria Weaving Company in Boro“, Yogyakarta since April until June 2002. The data was gathered using interviews, observation, and documentation techniques.

The analysis was done by comparing the calculation of product cost and selling price applied by the company with the theory. The steps taken to analyse the determination of product cost were as follows : (1) collecting all of the expenses elements connected with the product cost determination (2) comparing the calculation of product cost applied by the company with the theoretical results. Whereas, to analyse the determination of selling price, the research used *cost plus pricing* method and after that, compared the calculation of selling price applied by the company with the theoretical results.

Based on the data analysis, it could be concluded that the determination of the product cost for product towel, blanket and mop had been appropriate, because the divergency was still in tolerant limit of 5%. The difference on product cost determination occurred between the theory and the company because the company counted the marketing cost into direct labor cost. The product selling price determination of towel, blanket and mop was categorized appropriate too because each of it was still on tolerant limit of 5%. The difference on product selling price applied by the company and the theory had occurred because the company based their assumption of selling price determination on the total cost estimation plus the expected profit. Whereas, according to the *cost plus pricing* method, the selling price should rely on the estimation of the production cost added by *a mark up*.