

ABSTRAK
PENENTUAN HARGA JUAL PRODUK DENGAN MENGGUNAKAN
METODE *COST PLUS PRICING* PENDEKATAN *FULL COSTING*

Studi Kasus Pada Penerbit Percetakan Kanisius

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Tujuan penelitian ini adalah untuk mengetahui apakah terdapat perbedaan yang signifikan antara penentuan harga jual produk menurut perusahaan dengan penentuan harga jual produk menurut metode *cost plus pricing* pendekatan *full costing*. Penelitian ini dilaksanakan pada bulan oktober sampai dengan bulan desember 2002 di Penerbit Percetakan Kanisius.

Data dikumpulkan dengan metode wawancara dan dokumentasi. Data dianalisis dengan langkah-langkah: (1) mengidentifikasi biaya produksi dan biaya non produksi, (2) menghitung total biaya produksi dan total biaya non produksi, (3) menentukan laba yang diharapkan, (4) menentukan *mark up* dengan pendekatan *full costing*, (5) menghitung harga jual berdasarkan metode *cost plus pricing* pendekatan *full costing*, (6) membandingkan penentuan harga jual menurut perusahaan dengan penentuan harga jual menurut metode *cost plus pricing* pendekatan *full costing*, (7) mengetahui perbedaan antara harga jual menurut perusahaan dengan harga jual menurut kajian teori yang ada signifikan atau tidak maka digunakan analisa distribusi t (t test).

Hasil dari analisis data menunjukkan bahwa tidak terdapat perbedaan yang signifikan antara penentuan harga jual produk menurut perusahaan dengan penentuan harga jual produk menurut metode *cost plus pricing* pendekatan *full costing*.

ABSTRACT

THE DETERMINATION OF PRODUCT SALE PRICE USING COST PLUS PRICING METHOD WITH FULL COSTING APPROACH A Case Study at Penerbit Percetakan Kanisius

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The purpose of this research was to find out whether there was a significant different between product sales price which was determined by the company and sales price which was determined using cost plus pricing method with full costing approach. The research was held during October until December 2002 at Penerbit Percetakan Kanisius.

The writer collected data by applying interview method and documentation. There were steps to analyse the data: (1) identifying production cost and non-production cost; (2) calculating total cost of production and non-production; (3) determining the expected profit; (4) determining 'mark up' using full costing approach; (5) determining sales price based on cost plus pricing method using full costing approach; (6) comparing the sales price determined by the company and the sales price determined using cost plus pricing method with full costing approach; (7) analysing the difference between sales price determined by the company and sales price based on theory using t distribution (t test).

The analysis showed that there was no significant difference between product sales price determined by the company and sales price determined using cost plus pricing method with full costing approach.