

ABSTRAK

ANALISIS PENGAMBILAN KEPUTUSAN HARGA JUAL
YANG HARGA POKOKNYA DIHITUNG MENGGUNAKAN
METODE *FULL COSTING* DAN *ACTIVITY BASED COSTING*
STUDI KASUS PADA PERUSAHAAN ROKOK DAUN MANGGIS MAGELANG
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Penelitian ini bertujuan untuk mengetahui (1) besarnya harga jual jika harga pokoknya dihitung dengan menggunakan metode *full costing*, (2) besarnya harga jual jika harga pokoknya dihitung dengan menggunakan metode *activity based costing*, dan (3) faktor apakah yang menyebabkan perbedaan antara harga jual yang harga pokoknya dihitung menggunakan metode *full costing* dengan harga jual yang harga pokoknya dihitung menggunakan metode *activity based costing*.

Jenis penelitian adalah studi kasus. Data yang dicari meliputi (1) data tentang sejarah, gambaran umum perusahaan dan perkembangannya, (2) data biaya produksi dan non produksi, (3) data tentang jenis dan jumlah produk, dan (4) data tentang metode penetapan harga jual perusahaan. Teknik pengumpulan data yang digunakan adalah (1) wawancara dan (2) dokumentasi.

Ada dua teknik analisis yang digunakan yaitu (1) teknik deskriptif, dengan menyajikan dan menganalisis biaya yang digunakan dalam menentukan besarnya harga jual dan (2) teknik komparatif, dengan membandingkan harga jual yang harga pokoknya dihitung dengan menggunakan metode *full costing* dan *activity based costing*.

Berdasarkan analisis dan penelitian yang dilakukan, diperoleh hasil (1) bahwa harga jual rokok manggis 99 yang harga pokoknya dihitung menggunakan metode *full costing* berbeda dengan harga jual rokok manggis 99 yang harga pokoknya dihitung menggunakan metode *activity based costing*, (2) bahwa harga jual rokok manggis spesial yang harga pokoknya dihitung menggunakan metode *full costing* berbeda dengan harga jual rokok manggis spesial yang harga pokoknya dihitung menggunakan metode *activity based costing*, dan (3) faktor yang menyebabkan perbedaan antara harga jual yang harga pokoknya dihitung menggunakan metode *full costing* dengan harga jual yang harga pokoknya dihitung menggunakan metode *activity based costing* terletak pada cara pembebanan BOP ke setiap produk yang ada.

ABSTRACT

THE ANALYSIS OF DECISION MAKING OF SELLING PRICE
WHICH ITS COST PRICE WAS CALCULATED
USING FULL COSTING AND ACTIVITY BASED COSTING METHODS
A CASE STUDY AT PERUSAHAAN ROKOK DAUN MANGGIS MAGELENG
IN THE YEAR OF 2003

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This research was aimed to know (1) the amount of selling price if its cost price was calculated using full costing methods, (2) the amount of selling price if its cost price was calculated using activity based costing methods, and (3) what factors caused the differences between the selling which its cost price was calculated using the full costing methods and the selling price which its cost price was calculated using the activity based costing methods.

This research was a case study. The data looked for included (1) historical data, the common description about the company and its development, (2) production and non production cost data, (3) product types and amount data, and (4) the company selling price decision methods data. The data collecting technique used are (1) interview and (2) documentation.

There are two analysis techniques being used, those are (1) descriptive technique, that described and analyzed the cost being used in determining amounts of the selling price and (2) comparative technique, that compared the cost price of selling price calculated using the full costing and activity based costing method.

Based on the analysis and research being done, it can be obtained the result (1) that the selling price of manggis 99 cigarette which its cost price was calculated using the full costing method differ from the selling price of manggis 99 cigarette which its cost price was calculated using the activity based costing method, (2) that the selling price of manggis spesial cigarette which its cost price was calculated using the full costing method differ from the selling price of manggis spesial cigarette which its cost price was calculated using the activity based costing method, and (3) factors caused the difference between the selling price which its cost price was calculated using the full costing method and the selling price which its cost price was calculated using the activity based costing method is on the charging manner of BOP into every products.