

ABSTRAK

EVALUASI PENENTUAN HARGA POKOK DAN HARGA JUAL PRODUK Studi Kasus Pada CV. Bangun Cipta Raharja Yogyakarta

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Penelitian ini bertujuan untuk mengetahui apakah penentuan harga pokok dan harga jual produk perumahanyang diterapkan perusahaan sudah sesuai. Penelitian dilakukan pada CV. Bangun Cipta Raharja Yogyakarta pada bulan agustus samapai bulan sptember 2004. Pengumpulan data dilakukan dengan tknik wawancara, observasi, dan dokumentasi.

Teknik analisis yang dilakukan adalah dengan analisis deskriptif dan teknik komperatif. Analisis yang digunakan dengan membandingkan prosudur dari hasil perhitungan harga pokok dan hrga jual yang dilakukan perusahaan apakah sudah sesuai dengan kajian teori atau tidak. Langkah selanjutnya adalah menganalisis apakah perhitungan harga pokok dan harga jual yang dilakukan perusahaan sudah sesuai dengan kajian teori atau tidak. Cara membandingkan perhitungan yang dilakukan perusahaan dengan menggunakan metode *cost plus pricing* melalui pendekatan *full costing* menurut kajian teori.

Dari data hasil analisis dapat disimpulkan bahwa prosudur penentuan harga pokok yang dilakukan perusahaan sudah sesuai. Harga diperoleh dariseluruh biaya produksi sesungguhnya. Tetapi perhitungan harga pokok tidak sesuai karena memasukan elemen biaya penolong kedalam biaya bahan baku. Untuk penentuan harga jual dapat disimpulkan prosudur penentuan harga jual belum sesuai dengan kajian teori, sedangkan perhitungan yang dilakukan perusahaan belum sesuai karena perhitungana taksiran laba yang diharapkan berdasarkan prsentase tertentu dari perhitungan total biaya, sedangkan berdasarkan kajian terori *mark up*. Perhitungan *mark up* di dapat dari laba yang diharapkan ditambah biaya non produksi dibagi dengan biaya produksi.

ABSTRACT
AN EVALUATION OF THE DETERMINATION OF GOOD SOLD AND
PRODUCT'S SELLING PRICE
A case study at CV. Bangun Cipta Raharja
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The purpose of this research was to examine whether the determination of cost of good sold and selling of real estate applied by the company was appropriate already. The research was conducted at CV. Bangun Cipta Raharja Yogyakarta on August-September 2004. the data were collected using interview, observation, and documentation techniques.

The analysis techniques applied were descriptive analysis and comparative technique by comparing whether the procedure of the calculation of cost of good sold and selling price were suitable with the theory. The next step was to analyze whether the company's cost and selling price calculation were in accordance with the theory or not. The method of comparing the calculation was using cost plus pricing method with full costing approach as in the theory.

The conclusion from the analysis result was that cost of good sold procedure which was conducted by company was already appropriate. The was obtained from all real of production costs. The calculation of cost of good sold was inappropriate because the cost of auxiliary good was put in to material cost. The conclusion from selling price determination was that the procedure of selling price determination was not in accordance with the theory, and the company's calculation was not appropriate because the calculation of expected profit estimation was based on a certain percentage of total cost, whereas in the theory, it was based on mark up. The mark up calculation was obtained from expected profit plus non production cost, and then it was divided by production cost.