

ABSTRAK

EVELUASI PENENTUAN HARGA POKOK PRODUK DENGAN METODE HARGA POKOK PESANAN BERDASARKAN PENDEKATAN *FULL COSTING* Studi Kasus Pada CV. Rodajati Surakarta

DIANA ELITA

Nim: 992114198

UNIVERSITAS SANATA DHARMA

YOGYAKARTA

2005

Penelitian ini bertujuan untuk mengetahui prosedur penentuan dan jumlah harga pokok produk pesanan pada CV. Rodajati Surakarta, sudah sesuai atau tidak sesuai dengan metode harga pokok pesanan berdasarkan pendekatan *Full Costing*. Penelitian yang dilakukan berupa studi kasus pada CV. Rodajati Surakarta, yang dilaksanakan pada bulan Agustus sampai dengan bulan September 2004. Dalam mengumpulkan data, penulis menggunakan teknik dokumentasi, observasi dan wawancara. Untuk menjawab permasalahan yang ada, penulis akan melakukan analisis perbandingan yaitu dengan membandingkan prosedur penentuan dan jumlah harga pokok produk pesanan CV. Rodajati Surakarta dengan metode harga pokok pesanan berdasarkan pendekatan *Full Costing*.

Dari hasil penelitian yang telah dilakukan, dapat ditarik kesimpulan bahwa prosedur penentuan harga pokok produk pesanan menurut perusahaan, tidak sepenuhnya sesuai dengan metode harga pokok pesanan berdasarkan pendekatan *Full Costing*. Hal ini disebabkan karena perusahaan menghitung besarnya biaya bahan baku dengan menambahkan biaya bahan penolong, anggaran biaya overhead pabrik yang disusun perusahaan tidak memasukkan biaya bahan baku dan biaya tenaga kerja tidak langsung serta dasar pembebanan biaya overhead pabrik yang digunakan perusahaan kurang tepat. Kesimpulan kedua yaitu berdasarkan konsep materialitas selisih jumlah harga pokok produk pesanan menurut perusahaan dengan metode harga pokok pesanan berdasarkan pendekatan *Full Costing* sebesar 0,06% untuk *Folding Chair*, 1,52% untuk *Folding Arm Chair* dan 1,84% untuk *Top Table* tidak signifikan jika dibandingkan dengan laba bersih. Ini berarti selisih jumlah harga pokok produk pesanan menurut perusahaan dengan metode harga pokok pesanan berdasarkan pendekatan *Full Costing* tidak material karena dibawah 5% dari laba bersih, yang artinya jumlah harga pokok produk pesanan menurut perusahaan sudah sesuai dengan metode harga pokok pesanan berdasarkan pendekatan *Full Costing*.

ABSTRACT

AN EVALUATION ON THE ESTABLISHMENT OF BASIC PRICE OF PRODUCT USING THE METHOD OF BASIC PRICE OF ORDER PRODUCT BASED ON FULL COSTING APPROACH A Case Study at CV. Rodajati Surakarta

**DIANA ELITA
SANATA DHARMA UNIVERSITY
YOGYAKARTA
2005**

The objectives of this research were to find out (1) whether or not the establishment procedures of basic prices of order products on CV. Rodajati Surakarta had been in accordance with the method of basic price of order product based on full costing approach. (2) whether or not the basic prices established by the company had been in accordance with those of the method of basic price of order product based on full costing approach. The research was a case study on CV. Rodajati Surakarta that was conducted from August to September 2004. To collect the data, the research employed documentation, observation, and interview as the methods. To answer the problems formulated, the research did a comparison analysis; the establishment procedures and the basic prices of the order products on CV. Rodajati Surakarta were compared with the method of basic price of order product based on full costing approach.

Based on the research findings, it was concluded that the establishment procedures of the basic prices of order products on CV Rodajati Surakarta were not in accordance with the method of basic price of order product based on full costing approach. It was so since the company calculated the primary raw material cost by including the secondary raw material cost and the budget of the company's overhead did not include the raw material cost and indirect labor cost. Besides, the budgeting of the company's overhead was not accurate. The second conclusion was drawn based on the differences between the basic prices of order products established by the company and those of the method of basic price of order product based on full costing approach, namely 0.06% for folding chair, 1.52% for folding arm chair, 0.06%, and 1.84% for top table. Based on the data, it was concluded that the differences were not significant if they were compared with the net profit. It means that the differences between the basic prices of order products established by the company and those of the method of basic price of order product based on full costing approach were not material since they were below 5 % of the net profit. In other words, the basic prices of order products established by the company had been in accordance with those of the method of basic price of order product based on full costing approach.