

ABSTRAK**ANALISIS HARGA POKOK PRODUKSI DENGAN PENDEKATAN
METODE *FUNCTIONAL-BASED COSTING* DAN METODE *ACTIVITY-
BASED COSTING*****(Studi Kasus di Konfeksi Feelgood Yogyakarta)**

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Penelitian ini bertujuan untuk mengetahui perbedaan antara harga pokok produksi menurut perusahaan, metode *functional-based costing*, dan metode *activity based costing*. Perhitungan harga pokok produksi tersebut akan digunakan untuk menentukan harga jual. Penentuan harga jual yang didasari perhitungan harga pokok produksi yang akurat berpengaruh pada ketepatan perhitungan laba.

Penelitian ini merupakan studi kasus yang dilakukan di Konfeksi Feelgood Yogyakarta. Teknik pengumpulan data pada penelitian ini menggunakan teknik observasi, wawancara, dan dokumentasi. Teknik analisis data yang digunakan dalam penelitian ini adalah deskriptif komparatif harga pokok produksi masing-masing metode harga pokok produksi.

Hasil penelitian menunjukkan bahwa perbandingan antara harga pokok produksi dari perusahaan dengan metode *functional-based costing* dan metode *activity based costing* tidak terdapat perbedaan pada produk kaos dan ada perbedaan pada produk jaket. Sedangkan pada perbandingan harga pokok produksi metode *functional-based costing* dan metode *activity-based costing* tidak terdapat perbedaan pada produk kaos maupun produk jaket. Peneliti merekomendasikan perusahaan untuk melakukan perhitungan harga pokok produksi baik menggunakan metode *functional-based costing* maupun metode *activity based-costing*

Kata kunci: harga pokok produksi, metode *functional-basd costing*, metode *activity based costing*

ABSTRACT

**ANALYSIS OF THE COST OF GOODS WITH FUNCTIONAL-BASED
COSTING METHOD APPROACH AND ACTIVITY-BASED COSTING
METHOD APPROACH**

(Case Study in Yogyakarta Feelgood Confection)

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This study aimed to determine the difference between the calculation of the cost of goods manufactured by the company, the functional-based costing method, and the activity-based costing method. The calculation of the cost of production would be used to determine the selling price. Determination of the selling price was based on an accurate calculation of the cost of production affects the accuracy of profit calculation.

This research was a case study conducted at Feelgood Confection Yogyakarta. Data collection techniques in this study used observation, interview, and documentation techniques. The data analysis technique used in this study was a descriptive comparative cost of good sold in each method.

The results showed that the comparison between the cost of goods manufactured by the company with the functional-based costing method and the activity-based costing method showed no difference in t-shirt products and there were differences in the jacket product. Whereas in the comparison of the cost of production of the functional-based costing method and the activity-based costing method there is no difference in the t-shirt or jacket product. Researcher suggested company to calculate the cost of goods manufactured using both the functional-based costing method and the activity-based costing method

Keywords: cost of production, functional-based costing method, activity-based costing method