

ABSTRAK

PENENTUAN HARGA JUAL PRODUK MENURUT *COST PLUS PRICING* DENGAN PENDEKATAN *FULL COSTING*

(Studi Kasus pada Produksi Tahu Bpk Sumadi)

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Tujuan dari penelitian ini adalah untuk mengetahui apakah terdapat perbedaan antara harga jual tiga jenis produk yakni tahu putih, tahu kuning, dan tahu pong, yang ditetapkan menurut metode Produksi Tahu Bpk Sumadi dan harga jual tiga jenis produk yang ditetapkan menurut *cost plus pricing* dengan pendekatan *full costing*.

Penelitian ini adalah penelitian deskriptif kuantitatif dan komparatif kuantitatif dengan desain studi kasus untuk meneliti secara langsung proses penentuan harga pokok produksi dan harga jual produk pada perusahaan dan membandingkannya dengan perhitungan menurut *full costing* untuk harga pokok produksi, dan *cost plus pricing* untuk harga jual.

Hasil penelitian menunjukkan bahwa terdapat perbedaan harga jual menurut metode Produksi Tahu Bpk Sumadi dan harga jual menurut metode *cost plus pricing* dengan pendekatan *full costing*. Perusahaan menetapkan harga jual tahu putih lebih tinggi 1,47%, harga jual tahu kuning lebih rendah 0,88%, dan menetapkan harga jual tahu pong lebih rendah 15,58%, dibandingkan menurut *cost plus pricing* dengan pendekatan *full costing*. Selisih harga tersebut terjadi karena perbedaan metode penentuan harga jual menurut perusahaan dengan *cost plus pricing*. Perusahaan menetapkan harga jual berdasarkan harga pasar sedangkan *cost plus pricing* didasarkan pada perhitungan biaya dan *mark up*.

Kata Kunci: Harga Jual, Harga Pokok Produksi, *Cost Plus Pricing*, *Full Costing*.

ABSTRACT

DETERMINANT OF PRODUCT SELLING PRICE BASED ON COST PLUS PRICING WITH THE FULL COSTING APPROACH

(A Case Study at Produksi Tahu Bpk Sumadi)

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The purpose of this study was to determine whether there were differences between the selling prices of three types of products namely tahu putih, tahu kuning, and tahu pong, which were determined according to Produksi Tahu Bpk Sumadi method and the selling prices of three types of products determined according to cost plus pricing with the full costing approach.

This research is a quantitative descriptive and quantitative comparative study with case study design to examine directly the process of determining the cost of goods manufactured and selling prices of products by the company and comparing them with calculations according to full costing for the cost of goods manufactured, and cost plus pricing for the selling price.

The results showed that there were differences in selling prices according to the Produksi Tahu Bpk Sumadi method and selling prices according to the cost plus pricing method with the full costing approach. The company set the selling price of tahu putih higher by 1.47%, the selling price of tahu kuning lower by 0.88%, and the selling price of tahu pong lower by 15.58%, compared to according to cost plus pricing with the full costing approach. The price difference occurred because of differences between the method of price determination by the company and by cost plus pricing method. The company set product selling prices based on market prices whereas product selling price by the cost plus pricing method was based on cost and mark up calculations.

Keywords: Selling Price, Cost of Goods Manufactured, Cost Plus Pricing, Full Costing.