

ABSTRAK

ANALISIS HARGA POKOK PRODUKSI PADA KOPERASI SUSU “WARGA MULYA”

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Penelitian ini bertujuan untuk mengetahui apakah harga pokok produksi yang diterapkan perusahaan sudah sesuai dengan teori.

Jenis penelitian ini adalah studi kasus yang dilakukan pada Koperasi Susu “Warga Mulya” Jln. Palagan Tentara Pelajar, Bunder, Purwobinangun, Pakem, Sleman, Yogyakarta. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi. Penelitian ini dilaksanakan pada bulan Februari 2015. Teknik analisis data adalah deskriptif. Langkah-langkah analisis sebagai berikut: (1) mendeskripsikan penentuan harga pokok produksi; (2) mengumpulkan data biaya produksi; (3) penentuan harga pokok produksi menggunakan metode *full costing* dan *variable costing*; (4) analisis selisih biaya.

Hasil analisis data menunjukkan bahwa harga pokok produksi yang diterapkan koperasi tidak sesuai dengan teori. Harga pokok produksi Koperasi Susu “Warga Mulya” dengan metode *full costing* = Rp 1.492,00 dan metode *variable costing* = Rp 1.432,00. Berdasarkan analisis selisih, selisih harga pokok produksi dengan metode *full costing* sebesar 6,23% dan dikategorikan “kurang tepat”, sementara selisih harga pokok produksi dengan metode *variable costing* adalah sebesar 2,30% dan dikategorikan “tepat”.

ABSTRACT

**AN ANALYSIS OF THE MAIN COST PRODUCTION IN A COOPERATIVE
OF MILK “WARGA MULYA”**

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The purpose of this research is to know about the main cost production which is applied in a related company.

This kind of research is a case study that is done at Milk Cooperation “Warga Mulya” Jln. Palagan Tentara Pelajar, Bunder, Purwobinangun, Pakem, Sleman, Yogyakarta. The methods of data collection were interview, observation, and documentation. This research was done in February 2015. The method of data analysis was descriptive. The steps of the analysis were (1) describing the determination of the main cost of production; (2) Collecting the data cost of production; (3) determining the main cost of production by using the method of *full costing* and *variable costing*; (4) analysing the difference in cost.

The result of data analysis shows that the main cost production that is applied in cooperation is not appropriate with the theory. The main cost production of Milk Cooperation “Warga Mulya” costs = Rp 1.492,00 with the *full costing* method and using method of *variable costing* = Rp 1.432,00. Based on the different main cost production analysis with the method of *full costing* is 6,23% and it is categorized by improper category while the difference of the main cost production with the method of *variable costing* is 2,30% and it is precise category.