

**ABSTRAK**

**ANALISIS PENENTUAN HARGA POKOK PRODUKSI  
DENGAN METODE *FULL COSTING* SEBAGAI DASAR  
PENENTUAN HARGA JUAL PRODUK MENURUT METODE  
*COST PLUS PRICING***

(Studi Kasus di UMKM Kerupuk Rambak Dwijoyo Kendal)

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Tujuan penelitian ini bertujuan untuk mengetahui apakah terdapat perbedaan perhitungan harga pokok produksi perusahaan dengan menurut metode *full costing* dan untuk mengetahui apakah terdapat perbedaan penentuan harga jual produk perusahaan dengan penentuan harga jual produk menurut metode *cost plus pricing*.

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

Hasil penelitian menunjukkan bahwa terdapat perbedaan yang tidak material harga pokok produksi dan harga jual perusahaan dengan harga pokok produksi menurut metode *full costing* dan harga jual menurut *cost plus pricing*. Perhitungan perusahaan harga pokok produksi kemasan 500 gram lebih rendah 0,13% dan kemasan 250 gram lebih rendah 1,77% dibandingkan menurut *full costing*. Perusahaan menetapkan harga jual untuk kemasan 500 gram lebih rendah 9,28% serta menetapkan harga jual untuk kemasan 250 gram lebih rendah 11,06% dibandingkan harga jual menurut *cost plus pricing* dengan pendekatan *full costing*.

Kata kunci: Harga Pokok Produksi, Harga Jual, *full costing*, *cost plus prici*

**ABSTRACT**

***DETERMINATION ANALYSIS OF COST OF GOODS  
MANUFACTURED WITH FULL COSTING METHOD AS A  
BASIS OF PRODUCT SELLING PRICE DETERMINATION  
BASED ON COST PLUS PRICING METHOD***

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*The aim of this research was to discover differences between the cost of goods manufactured calculation set by company and cost of goods manufactured calculation based on full costing method and to discover differences between the product selling price determined by company and the product selling price determination based on cost plus pricing method.*

*The research used descriptive quantitative analysis method with study designed to investigate the cost of goods manufactured and the product selling price determination process in a company and compared to the cost of goods manufactured calculation based on full costing method and the product selling price calculation based on cost plus pricing method.*

*The results indicated that differences were non material discovered between the cost of goods manufactured and the product selling price set by the company also the cost of goods manufactured based on full costing method and the product selling price by cost plus pricing method. The cost of goods manufactured company calculation of size 500 gram was 0,13% lower and size of 250 gram is 1,78% lower compared to full costing method. The product selling price set by the company was 9,28% lower and size of 250 gram is 11,06% lower than the product selling price based on cost plus pricing method by full costing approach.*

**Keywords:** *cost of goods manufactured, product selling price, full costing, cost plus pricing*