

ABSTRAK

ANALISIS HARGA POKOK PENJUALAN PADA USAHA BATU BATA MASYARAKAT DI DESA MARGODADI LAMPUNG

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Penelitian ini bertujuan untuk mengevaluasi penentuan harga pokok penjualan (HPP) pada usaha batu bata masyarakat di Desa Margodadi, Lampung. Usaha batu bata di desa ini merupakan sektor ekonomi yang penting dan telah diwariskan secara turun-temurun. Namun, para pelaku usaha masih menghadapi berbagai tantangan, seperti persaingan harga, efisiensi biaya produksi, dan keterbatasan dalam pencatatan biaya secara sistematis. Penelitian ini menggunakan pendekatan kuantitatif. Jenis penelitian ini adalah deskriptif kuantitatif. Waktu penelitian pada bulan April 2025. Populasi penelitian sebanyak 53 pengusaha batu bata. Teknik pengumpulan data adalah kuesioner dan dokumentasi. Teknik analisis data adalah deskriptif dan kuantitatif.

Hasil penelitian menunjukkan bahwa rata-rata biaya produksi batu bata masyarakat di Desa Margodadi, Lampung adalah Rp 2.486.981,00, terdiri dari biaya bahan baku sebesar Rp 737.641,00, biaya tenaga kerja langsung sebesar Rp 436.792,00, dan biaya *overhead* pabrik sebesar Rp 1.312.075,00. Berdasarkan pendekatan teoritis, biaya produksi pada usaha batu bata seharusnya lebih besar karena memperhitungkan seluruh elemen biaya secara komprehensif. Berdasarkan analisis perbandingan penentuan biaya produksi antara praktik dan teori menunjukkan bahwa: ada kesamaan biaya bahan baku sebesar Rp 39.095.000,00 pada keduanya, ada perbedaan biaya tenaga kerja sebesar Rp23.150.000 menurut praktik dan Rp 123.550.000,00 menurut teori, ada perbedaan biaya *overhead* pabrik yaitu Rp 69.565.000,00 menurut praktik dan Rp 78.715.000,00 menurut teori. Hal menunjukkan bahwa pelaku usaha belum sepenuhnya mencatat atau mengalokasikan biaya secara sistematis. Penelitian merekomendasikan kepada pelaku usaha batu bata untuk menerapkan metode *full costing* supaya dapat meningkatkan keakuratan perhitungan harga pokok produk, meningkatkan efisiensi, dan mendorong daya saing yang sehat di pasar lokal.

Kata kunci: Harga pokok penjualan, biaya produksi, *full costing*.

ABSTRACT

ANALYSIS OF COST OF GOODS SOLD IN THE COMMUNITY BRICK BUSINESS IN MARGODADI VILLAGE LAMPUNG

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This study aims to evaluate the determination of cost of goods sold (COGS) in a community brick business in Margodadi Village, Lampung. The brick business in this village is an important economic sector and has been passed down from generation to generation. However, business owners still face various challenges, such as price competition, production cost efficiency, and limitations in systematically recording costs. This research uses a quantitative approach. This type of research is descriptive quantitative. The research time was in April 2025. The research population was 53 brick entrepreneurs. Data collection techniques are questionnaires and documentation. Data analysis techniques are descriptive and quantitative.

The results showed that the average production cost of community bricks in Margodadi Village, Lampung was Rp 2,486,981, consisting of raw material costs of Rp 737,641, direct labor costs of Rp 436,792, and factory overhead costs of Rp 1,312,075. Based on the theoretical approach, production costs in the brick business should be greater because it takes into account all cost elements comprehensively. Based on the comparative analysis of the determination of production costs between practice and theory, it shows that: there is a similarity in raw material costs of Rp 39,095,000.00 in both, there is a difference in labor costs of Rp 23,150,000 according to practice and Rp 123,550,000.00 according to theory, there is a difference in factory overhead costs of Rp 69,565,000.00 according to practice and Rp 78,715,000.00 according to theory. This shows that business actors have not fully recorded or allocated costs systematically. The study recommends that brick businesses apply the full costing method in order to improve the accuracy of the calculation of product cost, increase efficiency, and encourage healthy competitiveness in the local market.

Keywords: *Cost of goods sold, production costs, full costing.*