

ABSTRAK

ANALISIS PENGITUNGAN HARGA POKOK PRODUKSI  
DENGAN MENGGUNAKAN METODE *FULL COSTING* SEBAGAI  
DASAR PENENTUAN HARGA JUAL  
Studi Kasus di Peternakan Seraphine Yogyakarta

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2016

Tujuan dari penelitian ini adalah (1) untuk mengetahui apakah ada perbedaan antara penghitungan harga pokok produksi yang telah dilakukan oleh perusahaan dengan metode *full costing* (2) apakah ada perbedaan penentuan harga jual perusahaan dengan metode *cost plus pricing*.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan melakukan wawancara, dokumentasi, dan observasi. Teknik analisis data yang digunakan untuk menjawab rumusan masalah adalah analisis deskriptif.

Hasil penelitian menunjukkan bahwa (1) ada perbedaan penghitungan harga pokok produksi perusahaan dengan metode *full costing*. Harga pokok produksi menurut perusahaan untuk semua varian rasa adalah Rp1.749,15. Sedangkan menurut metode *full costing* peneliti membaginya menjadi dua varian rasa yaitu *non* coklat Rp1.797,30 dan coklat Rp1.804,88

(2) ada perbedaan penentuan harga jual menurut perusahaan dengan *cost plus pricing*. Untuk semua varian rasa adalah Rp2.500,00. Sedangkan menurut metode *cost plus pricing* untuk *non* coklat Rp2.292,89 dan coklat Rp2.310,25. Hal ini dikarenakan bahan baku penolong yang digunakan untuk kedua varian adalah berbeda serta perusahaan belum memasukkan biaya depresiasi.

Kata kunci: harga Pokok Produksi, harga jual, *full costing*, *cost plus pricing*.

ABSTRACT

COST OF GOODS MANUFACTURED CALCULATION ANALYSIS  
USING FULL COSTING METHOD AS  
BASIS OF SELLING PRICE  
A Case Study at Seraphine Farm

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The purpose of this study were (1) to determine whether there were differences between the calculation of the cost of goods manufactured that had been done by the company with the full costing method (2) whether there was a difference between the selling price determination basis that had been done by company, by using the cost plus pricing method.

This research was a case study. Data were obtained by interview, documentation and observation. Data analysis techniques used to answer the problem formulation was descriptive analysis.

The results showed that (1) there were differences in the calculation of the cost of goods manufactured by enterprises, with the involvement of a full costing method. The final price of goods manufactured by the company for all flavors were Rp1.749,15. Meanwhile, according to the full costing method, researchers divided them into two variants, namely non-chocolate flavor Rp1.797,30 and chocolate Rp1.804,88 (2) There was no difference on determining the selling price according to the company with cost plus pricing. The price for all the flavors were Rp2.500,00. Meanwhile, according to the method of cost plus pricing, the price for non-chocolate flavor was Rp1.797,3 and chocolate flavor was Rp1.804,88. This phenomenon happened because the auxiliary raw materials used for both variants were different as well as the company had not entered depreciation costs.

Keyword: cost of good manufactured, selling price, full costing, cost plus pricing.