



Tujuan dari penelitian ini adalah untuk mengetahui apakah penentuan harga pokok dan harga jual produk pada perusahaan Exis *Collection* sudah tepat. Penelitian studi kasus di perusahaan kerajinan kulit Exis *Collection* ini dilaksanakan pada bulan Juni tahun 2004. Pengumpulan data dilakukan dengan menggunakan teknik wawancara, observasi, dan dokumentasi.

Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis deskriptif dan analisis komparatif. Analisis dilakukan dengan membandingkan hasil perhitungan harga pokok dan harga jual produk yang dilakukan perusahaan dengan perhitungan berdasarkan teori.

Berdasarkan hasil analisis dapat ditarik kesimpulan bahwa penentuan harga pokok produk pada perusahaan tidak tepat. Perhitungan menurut perusahaan lebih besar dibandingkan perhitungan menurut teori dengan selisih sebesar 9,6 % untuk produk tas wanita, 9,5 % untuk produk dompet dan 22,1% untuk produk



ABSTRACT

An Analysis of Product Costing and Product Sales Pricing Determination A Case Study at "Exis Collection", Leather Handycraft Company

**A. Yessy Parma Dewi
Sanata Dharma University
Yogyakarta
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The aim of this research was to find out whether or not the determination of product cost and sales price conducted by the company had been appropriate. This research was a case study at "Exis Collection", leather handycraft company on June 2004. The data gathering techniques used were interviews, observation and documentation.

The data analysis techniques were done by using descriptive and comparative analysis. The analysis was completed by comparing the calculation of product cost and sales price applied by the company with the theory.

Based on the analysis, it could be concluded that the determination of product cost made by the company was not appropriate. The calculation according to the company was bigger than that of by the theory, the variance was 9,6% for ladies bag product, 9,5% for wallet and 22,1 % for belt. The difference on product cost determination occurred between the theory and the company due to the reason that the company treated additional material cost into independent cost, did