

ABSTRAK

**ANALISIS PERHITUNGAN HARGA POKOK PRODUKSI BUNCIS DAN
BABY CAYSIM ORGANIK
Studi Kasus di PT. Kapol Antar Nusa**

Kartika Anggraeni Pahmitasari
NIM: 122114044
Universitas Sanata Dharma
Yogyakarta
2016

Penelitian dilakukan pada perusahaan yang bergerak dibidang pertanian yaitu penanaman dan penjualan sayuran organik. Penelitian dilakukan dengan tujuan untuk mengetahui apakah perusahaan telah menghitung harga pokok produksi sesuai dengan kajian teori

Penelitian ini menggunakan metode studi kasus. Teknik pengumpulan data dilakukan dengan observasi, wawancara, dan dokumentasi. Teknik analisis data menggunakan teknik analisis deskriptif dan teknik analisis komparatif.

Hasil penelitian menunjukkan bahwa perusahaan melakukan perhitungan harga pokok produksi belum sesuai dengan metode *full costing*. Terdapat perbedaan dalam perhitungan tarif biaya *overhead* dan perhitungan biaya *overhead* yang menyebabkan perbedaan hasil perhitungan harga pokok produksi buncis dan *baby caysim* organik.

Kata kunci: Harga Pokok Produksi, Sayuran Organik, Metode *Full Costing*.

ABSTRACT

**ANALYZING THE CALCULATION OF COST OF GOODS
MANUFACTURED FOR ORGANIC STRING BEAN AND BABY MUSTARD
GREENS**

A case study on PT. Kapol Antar Nusa

Kartika Anggraeni Pahmitasari
NIM: 122114044
Sanata Dharma University
Yogyakarta
2016

This research was conducted on a company engaged in the cultivation and sale of agriculture organic vegetable. The purpose of this research is to determine the conformity of the theory on cost of goods manufactured and the implementation by the company.

This research is a case study. Data were collected through observation, interview, and documentation. Techniques to analyze the data were descriptive analysis and comparative analysis.

The result of this research showed that cost of goods manufactured calculated by PT. Kapol Antar Nusa was not in accordance with the full costing method. There were differences in the rate of calculating overhead cost. Furthermore overhead cost gives effect on the cost of goods manufactured for organic string bean and baby mustard greens.

Keywords: Cost of Manufactured, Organic Vegetable, Full Costing Method.