

**PERHITUNGAN COST OF GOODS MANUFACTURED SEBAGAI
DASAR PENENTU HARGA JUAL MENGGUNAKAN FULL COSTING
METHOD (STUDI KASUS PADA UMKM MIE BASAH PAK TAMAN)**

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ABSTRAK

Perhitungan harga pokok produksi merupakan hal yang penting untuk diperhatikan dalam menentukan harga jual produk. Tujuan penelitian ini adalah untuk menganalisis bagaimana perbedaan perhitungan harga pokok produksi mie basah antara metode perusahaan dengan metode full costing dan pengaruhnya terhadap harga jual.

Penelitian ini dilakukan di UMKM Mie Basah Pak Taman. Metode pengumpulan data dengan wawancara, observasi, studi kepustakaan dan dokumentasi. Metode analisis data berdasarkan analisis deskriptif kualitatif dan analisis deskriptif kuantitatif. Perhitungan harga pokok produksi menggunakan metode full costing dan penentuan harga jual menggunakan metode cost plus pricing.

Berdasarkan hasil penelitian terdapat perbedaan perhitungan harga pokok produksi antara metode perusahaan dengan metode full costing, serta terdapat perbedaan perhitungan harga jual antara metode perusahaan dengan metode cost plus pricing. Perbedaan ini diakibatkan perusahaan belum tepat dalam menentukan komponen biaya overhead pabrik.

Kata Kunci : harga pokok produksi, full costing dan harga jual

**CALCULATION OF COST OF GOODS MANUFACTURED AS BASIC
SELLING PRICE DETERMINANTS USING FULL COSTING METHOD
(CASE STUDY ON SMES MIE BASAH PAK TAMAN)**

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ABSTRACT

Calculation of the cost of goods manufactured is to be considered in determining the selling price of the product. The purpose of this study is to analyze how the differences calculation of cost of goods manufactured of wet noodles between company method and full costing method and the effect on selling price.

This study was conducted at SMES Mie Basah Pak Taman. The method of data collection by interview, observation, literature and documentation. The method of data analyze based on qualitative data analysis and quantitative data analysis. Calculation of the cost of goods manufactured by full costing method and determination of the selling price by cost plus pricing method.

Based on the results there is a differences calculation of cost of goods manufactured between company method and full costing method, and there is a differences calculation of selling price between company method and cost plus pricing method. The differences caused the company not accurate in determining of the factory overhead cost component.

Keyword : cost of goods manufactured, full costing and selling price