

**Analisis Penentuan Harga Pokok Beras dengan Menggunakan  
Metode Full Costing pada Usahatani Beras di Kecamatan Undaan  
Kabupaten Kudus pada Musim Panen Bulan Juli 2015**

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**ABSTRAK**

Metode full costing penting digunakan karena memasukkan semua kompone-komponen biaya yang dikeluarkan dalam produksi. Metode full costing membantu dalam menentukan harga pokok yang benar dari suatu produk sehingga mengurangi ketidak pastian dalam menentukan harga jual. Tujuan dari penelitian ini untuk mengetahui perbedaan harga beras yang ditetapkan oleh pemerintah dengan petani di kecamatan Undaan Kabupaten Kudus dan untuk mengetahui tingkat kelayakan pendapatan pada usaha tani padi di Kecamatan undaan Kabupaten Kudus.

Penelitian ini dilaksanakan di Desa wates dan Desa Undaan Kidul pada musim panen bulan juli 2015. Sampel petani setiap desa diambil 5(lima) petani. Penelitian ini menggunakan data primer dan sakunder. Data primer diperoleh observasi dan wawancara langsung dengan petani di Desa Wates dan Desa Undaan Kidul sedangkan data sekunder diperoleh tidak secara langsung pada sumber datanya melainkan didapat dari sumber yang telah ada.

Penelitian ini menunjukkan bahwa besarnya rata-rata harga pokok beras di Kecamatan Undaan adalah Rp. 3.005. Berdasarkan kelurahan sampel penelitian harga pokok beras di Desa Wates lebih kecil dibandingkan dengan Desa Undaan Kidul karena biaya tenaga kerja di Desa Undaaan Kidul lebih tinggi. Berdasarkan perhitungan harga pokok di daerah sampel, besarnya harga pokok berada di bawah harga pokok pemerintah yang telah di tetapkan sebesar Rp 7.300. Jadi perhitungan laba dengan menggunakan metode full costing penetapan harga pokok pemerintah sudah layak bagi petani.

Kata Kunci : Beras, harga beras, keuntungan.

**Analysis of the Determination of Cost of Goods Sold of Rice with Full Costing Methods on Rice Farming in Sub District Undaan, Kudus Regency on Harvest Season for July 2015**

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**ABSTRACT**

Full costing method used for entering all important cost components incurred in the production. Full costing method helps in determining the true cost of a product thus reducing the uncertainty in determining the price. The purpose of this research is determining the differences in rice prices set by the government and farmers in the sub district Undaan Kudus Regency and to determine income eligibility levels in rice farming in the Sub District Undaan. This research is conducted in the village of Wates and Undaan Kidul village during the harvest season in July 2015. Samples are taken from every village as many as 5 (five) farmers. This study uses primary and secondary data. Primary data obtained by direct observation and interviews with farmers in the village wates and the village Undaan Kidul while secondary data obtained is not directly on the data source, but derived from existing resources. This research shows that the average cost of goods sold of rice in Sub District Undaan is Rp. 3.005. Based on the villages as research sample, the cost of goods sold of rice in Wates village smaller than Undaan Kidul village because of labor costs in the Village Undaan Kidul is higher . Based on the calculation of the cost in the sample area, the magnitude of the cost is below the cost of government that has been set at Rp 7,300. Thus the profit calculation using the full costing methods of the principal government pricing is feasible for farmers.

Keyword : Rice, price of rice, profitability.