

**Perhitungan Harga Pokok Produksi sebagai Penentu Harga Jual
dengan Full Costing Method Pada PT. Indonesia Selamat Sejahtera
Semarang**

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ABSTRAK

Perhitungan harga pokok produksi pada suatu perusahaan harus dihitung dengan metode yang tepat karena harga pokok produksi merupakan dasar penentu harga jual. Kesalahan perhitungan yang terjadi dalam menentukan harga pokok produksi akan mengakibatkan harga jual tidak sesuai bisa jadi harga jual terlalu tinggi maupun terlalu rendah.

Penelitian ini dilakukan pada PT.Indonesia Selamat Sejahtera yang berlokasi di Jalan Taman Industri Bukit Semarang Baru Blok C1 no. 9 yang bergerak dalam usaha produksi kripik singkong. Data yang digunakan dalam penelitian ini adalah data kuantitatif berupa analisis dan data biaya produksi, sumber data berupa data primer yaitu melakukan wawancara dengan pemilik perusahaan yaitu bapak Immanuel Goenawan dan observasi. Serta data sekunder yang bersumber dari studi kepustakaan yang mendukung penelitian ini.

Berdasarkan penelitian perhitungan harga pokok produksi dan harga jual metode perusahaan dengan metode full costing menghasilkan perbedaan.dengan metode full costing dihasilkan biaya produksi Rp.1650/pack dan harga jual 1950/pack sedangkan pada metode perusahaan harga pokok produksi diperoleh 1600/pack dan harga jual Rp.1900/pack. Biaya produksi dan harga jual dengan metode full costing lebih tinggi karena pada perhitungan dengan metode full costing mengelompokan biaya lebih rinci, perbedaan terletak pada Biaya Overhead Pabrik yang memasukan biaya penyusutan kendaraan,mesin dan peralatan dan menggolongkan biaya bahan penolong lebih rinci.

Kata Kunci : Harga Pokok Produksi, Harga Jual,dan Metode Full Costing

**The calculations price of the principal production as determinants of
the price of selling with a full costing method on PT.Indonesia
Selamat Sejahtera in Semarang**

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ABSTRACT

An effective method determines a proper calculation on cost of goods sold in a company. The calculation error may result in creating an inappropriate cost of goods manufactured that randomly causes the costs to be extremely higher or lower. This research was conducted at PT Indonesia Selamat Sejahtera located at Jalan Taman Industri Bukit Semarang Baru Block C1 no 9 running a business on products of crispy cassava chips. The data of the research were quantitative data. The data comprised the data analysis and goods cost sold, the source of data was the interview with the company owner, Mr Immanuel Gunawan as primary data, along with observation. The library research as secondary data was used to support and complete the research. Based on the results of the research, it is found that cost of goods manufactured and cost of goods sold generated a distinctive result in the calculation of each using the company method and the full costing method. The cost of goods manufactured was Rp. 1.650 per pack and Rp. 1.950 per pack was the cost of goods sold using the full costing method. On the other hand, the company method revealed that the cost of goods manufactured was Rp. 1.600 per pack and Rp. 1.900 per pack was the cost of goods sold. The cost of goods manufactured and cost of goods sold with full costing method were proven to be higher than those of the company method. It occurred because full costing method classified the costs in more detailed manners. The difference was shown in the costs of the company overhead covering the costs of maintenances, depreciation of vehicles, machineries, tools and categorizing the supporting components in details.

Keyword : Cost of goods manufactured, cost of goods sold, and full costing method