

## **Perhitungan Harga Pokok Produksi dalam Menentukan Harga Jual UKM Bandeng Presto Bu Darmono**

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### **ABSTRAK**

Perhitungan biaya produksi sangat penting dalam menentukan harga jual untuk mendapatkan keuntungan yang tinggi dalam bisnis perdagangan. Tujuan dari penelitian ini adalah untuk menganalisis perbedaan antara perhitungan biaya produksi UKM Bandeng Presto Bu Darmono (sebagai subjek penelitian) dibandingkan dengan perhitungan produksi biaya dengan menerapkan metode full costing. Penulis menggunakan metode deskriptif kuantitatif dengan menggunakan metode analisis full costing dalam penelitian ini. Hasil penelitian menunjukkan bahwa ada perbedaan antara perhitungan produksi biaya UKM Bandeng Presto Bu Darmono dibandingkan dengan perhitungan produksi biaya dengan menerapkan metode full costing. Hasil dari penelitian tersebut dalam menggunakan metode full costing lebih besar daripada metode UKM Bandeng Presto Bu Darmono. Berdasarkan pengamatan penulis, perbedaan muncul disebabkan oleh biaya bahan penolong dan penyusutan kendaraan, mesin dan peralatan yang tidak diperhitungkan. Metode full costing mengelompokkan biaya lebih rinci. Dengan kata lain, menerapkan metode full costing dapat berguna dalam bisnis perdagangan untuk menghasilkan perhitungan harga pokok produksi yang lebih tepat dalam menentukan harga jual.

Kata Kunci : Biaya Produksi; Metode Full Costing; Harga Jual.

## **Calculation of Cost of Goods Manufactured in Determining the Selling Price at SME Bandeng Presto Bu Darmono**

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### **ABSTRACT**

Calculation of the production cost is very important in determining selling price in order to get a high profit in a trading business. The purpose of this study is to analyze the difference between calculations of the productions cost of SME Bandeng Presto Bu Darmono (as the subject of the study) compared to calculation of the productions cost by implementing a full costing method. The writer uses descriptive quantitative method by using full costing analysis method in this study. The result of the study shows that there is a difference between calculations of the productions cost of SME Bandeng Presto Bu Darmono compared to calculation of the productions cost by implementing full costing method. The result of these studies using full costing method is greater than the methods of SME Bandeng Presto Bu Darmono. Based on the observation of the writer, the differences appeared are caused by the cost of auxiliary materials and depreciation of vehicles, machines and equipment that are not taken into account. Full costing method classifying costs in more detail. In other words, applying full costing method can be useful in the trade business to make cost of goods manufactured calculation is more precise in determining the price.

**Keyword** : Production Cost; Full Costing Method; Selling Price.