

**Perhitungan Harga Pokok Produksi dalam Penentuan Harga Jual
dengan Full Costing Method pada CV. Airin Graha Persada di
Semarang**

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui perhitungan harga pokok produksi CV. Airin Graha Persada dan perbandingan perhitungan harga pokok produksi menggunakan metode Full Costing. Penelitian dilakukan pada CV. Airin Graha Persada yang berlokasi di jalan Tamba no 2-4 RT 009 RW 002 Kelurahan Purwosari Kecamatan Semarang Utara yang bergerak dibidang garmen. Data yang digunakan adalah data kuantitatif, sumber data berupa data primer yaitu melakukan wawancara dan observasi. Sertadata sekunder yang bersumber dari studi kepustakaan yang mendukung penelitian ini.

Hasil penelitian dari harga pokok produksi dan harga jual metode perusahaan dengan metode full costing menghasilkan perbedaan. Metode full costing menghasilkan biaya produksi Rp. 9.200/pcs dan harga jual Rp. 11.100/pcs sedangkan metode perusahaan harga pokok produksi yang dihasilkan Rp. 8.400/pcs dan harga jual Rp. 10.000/pcs. Biaya produksi dan harga jual dengan metode full costing lebih tinggi karena metode full costing dapat mengelompokkan seluruh biaya secara rinci, perbedaan terletak pada biaya overhead pabrik yang memasukkan biaya penyusutan kendaraan, mesin dan peralatan yang menggolongkan biaya bahan penolong secara rinci.

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

**Calculation of the Cost of Goods Manufactured in Determining the
Selling Price with the Full Costing Method at CV. Airin Graha Persada
in Semarang**

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ABSTRACT

The purpose of this study was to determine the calculation of the cost of goods manufactured at CV. Airin Graha Persada and the comparison calculation of the cost of goods manufactured using full costing method. The study was conducted at CV. Airin Graha Persada which is located on the Jl. Tamba No. 2-4 002 RT 009 RW Purwosari District of North Semarang engaged in garment. The data used is quantitative data, the data source is primary data, conducting interviews and observations. As well as secondary data obtained from the study of literature that supports this research.

The results show the difference between the cost of goods manufactured and the selling price of the methods by the company and using a full costing method. Full costing method, resulted the production cost of Rp. 9,200 / pcs and the selling price of Rp. 11.100 / pcs whereas the cost of goods manufactured methods by the company generated Rp. 8,400 / pcs and the selling price of Rp. 10.000 / pcs. The production costs and the selling price using full costing method is higher because for the full costing method can group all of the costs in detail, the difference is located in factory overhead costs include depreciation costs of vehicles, machinery and equipment which classify in detail the cost of auxiliary materials.

Keyword : Cost of goods manufactured, Sales Price and Full Costing Method