

**Penentuan Harga Pokok Produksi Usaha Pembuatan Roti
Menggunakan Metode Full Costing
(Studi Kasus Pada UKM Roti Sumber Rejeki i Gunung Pati,
Semarang)**

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ABSTRAK

Penentuan harga pokok produksi sangat berpengaruh, sebab dengan perhitungan yang lebih terperinci maka wirausahawan dapat menentukan harga jual yang sesuai dan mendapatkan laba secara maksimal. Dalam penentuan harga pokok produksinya sendiri UKM Roti Sumber Rejeki belum memisahkan antara biaya bahan baku, biaya tenaga kerja, dan biaya overhead pabrik dengan biaya rumah tangga. Penelitian ini dilakukan guna menetapkan penentuan harga pokok produksi yang ada di UKM Roti Sumber Rejeki menggunakan metode full costing. Metode full costing sendiri mencakup kalkulasi dari semua sumber daya yang dipakai pemilik usaha sehingga hasil kalkulasi yang didapat lebih akurat dan tepat. Perhitungan full costing menggambarkan dana yang sebenarnya dikorbankan pemilik usaha saat proses produksi. Perolehan dari observasi membuktikan bahwa kalkulasi harga pokok produksi atas perusahaan yaitu Rp. 16.177.800, berdasarkan kalkulasi harga pokok produksi menggunakan metode full costing yakni Rp. 17.254.850. Dari hasil analisis diperoleh perbedaan hasil kalkulasi harga pokok produksi antara kalkulasi konvensional perusahaan dan metode full costing yang disebabkan oleh perusahaan yang tidak mengenali biaya secara spesifik, sehingga faktor-faktor yang lainnya tidak bisa diketahui, dengan demikian harga pokok produksi yang dihitung oleh perusahaan memakai rata-rata menyebabkan harga pokok produksi terlampau rendah.

Kata Kunci : Harga Pokok Produksi, Metode Full Costing, Biaya Produksi.

**Determining the Cost of Goods Manufactured of Bakery Business by
Using Full Costing Methods
(Case Study on UKM Roti Sumber Rejeki in Gunung Pati, Semarang)**

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ABSTRACT

Determining the cost of production is very influential, because the more detailed calculation of the entrepreneur can determine an appropriate sale price and make a profit to the maximum. In determining the cost of production itself UKM Roti Sumber Rejeki does not separate the cost of raw materials, labor costs and factory overhead costs with household expenses. This study was conducted to establish the determination of cost of goods manufactured in UKM Roti Sumber Rejeki using the full costing method. The full costing methods itself covers a full costing method calculation of all the resources used by business owners so that the calculation results obtained more accurate and precise. Full costing calculation illustrates the actual funds business owners sacrificed during the production process. Acquisition of observations proved that the calculation of the cost of goods manufactured of the company of Rp. 16.177.800, based on the calculation of cost of goods manufactured using the full costing method Rp. 17.254.850. From the analysis of the calculation results obtained by the difference between the cost of goods manufactured of conventional calculation of the company and the full costing method that is caused by companies that do not recognize the charge in the specification, so other factors that can not be known, thus the cost of production is calculated by taking the average company caused the cost of goods manufactured is too low.

Keyword : Cost of Goods Manufactured, Full Costing Methods, Production Costs.