

## **analisis penetapan harga jual batik cap(studi kasus pada ukm batik pasha)**

**SUSI DWI ARYANI**

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,  
Universitas Dian Nuswantoro Semarang*

*URL : <http://dinus.ac.id/>*

*Email : susi\_dwi*

### **ABSTRAK**

Usaha Kecil dan Menengah (UKM) memiliki kontribusi yang cukup besar dalam upaya pemerintah untuk mempercepat pertumbuhan ekonomi nasional dan ikut berperan dalam meningkatkan perolehan devisa negara. Akan tetapi dalam perhitungan harga pokok produksi dan penetapan harga jualnya masih kurang tepat. Tujuan dari penelitian ini adalah (1) Untuk mengetahui perhitungan harga pokok produksi batik cap pada UKM Batik Pasha, (2) Untuk mengetahui pengaruh harga pokok produksi dengan metode ABC terhadap penetapan harga jual batik cap di UKM Batik Pasha, (3) Untuk mengetahui perbedaan dari kedua metode tersebut terhadap perhitungan harga pokok produksi dan pengaruhnya terhadap harga jual.

Dalam penelitian ini, harga pokok produksi akan dihitung dengan metode tradisional, yaitu berdasarkan metode yang biasa digunakan pada UKM Batik Pasha kemudian dihitung menggunakan Activity Based Costing system &#40;sistem ABC&#41;. Kemudian hasil perhitungan dari kedua metode tersebut akan dianalisis untuk melihat perbedaannya terhadap perhitungan HPP dan mengetahui pengaruhnya terhadap harga jual produk.

Hasil penelitian menunjukkan bahwa dari perhitungan harga pokok produksi dengan metode Activity Based Costing, Apabila dibandingkan dengan harga pokok produksi yang digunakan dengan metode pada UKM memberikan hasil yang berbeda yaitu lebih rendah menggunakan metode Activity Based Costing. Hal ini disebabkan karena perusahaan belum tepat dalam membebankan biaya overhead pabrik ke setiap produknya.

Kata Kunci : Harga Pokok Produksi, Metode ABC, Harga Jual

## **analysis of selling price determination of printed batik (case study on SME batik pasha)**

**SUSI DWI ARYANI**

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,  
Universitas Dian Nuswantoro Semarang*

*URL : <http://dinus.ac.id/>*

*Email : susi\_dwi*

### **ABSTRACT**

Small and Medium Enterprises (SME) have a substantial contribution to the government's efforts to accelerate the growth of the national economy and played a role in increasing the country's foreign exchange earnings. However, in the calculation of the cost of production and selling price determination is less precise. The purpose of this study is (1) To determine the calculation of the cost of production of printed batik at Batik SME Pasha, (2) To determine the effect of the cost of production with the ABC method for determining the selling price of and printed batik at Batik SME Pasha, (3) determine the difference of the two methods for calculating the cost of production and its impact on the selling price.

In this study, the cost of production will be calculated by the traditional method, which is based on the method that is used for batik SME Pasha then calculated using Activity Based Costing system &#40;ABC system&#41;. Then the results of both methods will be analyzed to see the difference to the calculation of HPP and determine its effect on the selling price of the product.

The results showed that the calculation of the cost of production with Activity Based Costing method, when compared to the cost of production is used by the SME method gives different results is greater using Activity Based Costing. Hi this is because the company has not exactly in charge of factory overhead costs to each product.

The results showed that the calculation of the cost of production with Activity Based Costing method, in comparison with the cost of production is used by the SME method gives different results is lower using Activity Based Costing. This is because the company has not exactly in charge of factory overhead costs to each product.

Keyword : Cost Of Production, ABC method, Selling Price