

Penerapan harga pokok produksi berdasarkan full costing methode (pada pabrik tahu TN)

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ABSTRAK

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Penentuan Harga Pokok Produksi sangat penting, karena semakin meningkatnya persaingan yang terjadi antar perusahaan dalam menghasilkan produk-produk yang berkualitas dengan harga yang cukup bersaing.

Penelitian ini dilakukan pada Pabrik Tahu TN yaitu perusahaan yang memproduksi bahan mentah berupa bahan baku kedelai menjadi barang jadi berupa tahu putih. Tujuan penelitian ini adalah untuk menganalisis bagaimana perhitungan Harga Pokok Produksi Tahu dengan metode perusahaan dan metode full costing.

Hasil perhitungan Harga Pokok Produksi dengan perhitungan metode full costing terlihat nilainya lebih tinggi dibandingkan dengan perhitungan Harga Pokok Produksi metode perusahaan. Perbedaan nilai yang terjadi disebabkan karena pembebanan biaya overhead pabrik yang dihitung menggunakan metode full costing lebih terperinci.

Kata Kunci : Kata Kunci : Penentuan Harga Pokok Produksi (HPP), full costing.

The implementation cost of good manufactured based on full costing method (at the Tofu factory TN)

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Determination cost of good manufactured was very important, because of the growing competition that occurred between companies in producing a quality product at a fairly competitive price.

This research was conducted at Plant Tofu "TN" which was a company that produced raw materials in the form of raw materials into finished goods such as soy tofu. The purpose of this study is to analyze how the calculation Cost of good manufactured with company method and the full costing method.

The results of the calculation Cost of good manufactured calculation method possible with full costing seen that its value was higher than the production cost calculation method of the company. Value differences occurred due to the imposition of factory overhead costs were calculated apply full costing method in more detail.

Key word: Cost of Good Sold, full costing.

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