

Penetapan harga pokok produksi (HPP) produk bandeng presto menggunakan metode full costing sebagai dasar penentuan harga jual (studi kasus:UKM Bandeng Duri Lunak Bu Darmono)

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ABSTRAK

Kota Semarang merupakan sentra produksi Bandeng Presto Duri Lunak terbesar di Jawa Tengah dengan berbagai macam pengolahan dengan industri yang berbeda-beda. Salah satu nya yaitu Industri Bandeng Presto Duri Lunak Bu Darmono yang terletak di Kaligawe Semarang.

Dalam penelitian ini, UKM Bandeng Presto Duri Lunak Bu Darmono telah melakukan perhitungan biaya produksi. Tetapi, perhitungan yang dilakukan dalam UKM Bandeng Presto Duri Lunak belum tepat karena masih menggunakan perhitungan dengan metode yang sangat sederhana. Perhitungan yang dilakukan oleh UKM Bandeng Presto Duri Lunak, belum menghitung secara terperinci biaya-biaya yang dikeluarkan selama proses produksi. Penelitian ini bertujuan untuk mengetahui perbedaan antara perhitungan harga pokok produksi yang dilakukan oleh UKM Bandeng Presto duri Lunak selama ini dengan perhitungan menggunakan metode Full Costing dan pengaruhnya terhadap harga jual.

Hasil perhitungan menunjukkan bahwa dari perhitungan harga pokok produksi dengan metode Full Costing, apabila dibandingkan dengan harga pokok produksi yang digunakan dengan metode pada UKM memberikan hasil yang berbeda yaitu lebih besar menggunakan metode Full Costing. Hal ini disebabkan karena perhitungan yang dilakukan UKM belum tepat dalam membebankan biaya overhead pabrik ke setiap produknya.

Menurut hasil penelitian ini, penghitungan harga pokok produksi UKM Bandeng Presto Duri Lunak dibandingkan dengan metode full costing didapatkan hasil harga jual yang berbeda. Hasil penghitungan harga pokok produksi yang didapatkan oleh UKM Bandeng Presto Duri Lunak sebesar Rp211.833.500,00 dan yang didapatkan dengan menggunakan metode Full Costing sebesar Rp216.851.405,00 . Jadi selisih perbedaan harga pokok produksi sebesar Rp5.177.905,00.

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

**determination of cost of production (GPP) bandeng presto products
using full costing method as a basis for determining the selling
price (case study: SME Bandeng Duri Lunak Bu Darmono)**

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ABSTRACT

tenderous thorn in Central Java with a variety of processing with different industry. One of them is Bandeng Presto Duri Industry owned by Bu Darmono located in Kaligawe Semarang.

In this study, UKM Bandeng Presto Duri owned by Bu Darmono has computed the cost of production. However, calculations performed in UKM Bandeng Presto Duri is not accurate because it is still using the calculation method is very simple. The calculations were carried out by UKM Bandeng Presto tenderous spines, not calculated in detail the costs incurred during the production process. This study aims to determine the difference between the cost of production calculations are carried out by Bandeng Presto Duri Industry owned by Bu Darmono has been calculated using the full costing method and its effect on the selling price.

Calculation shows that the calculation of the cost of production with full costing method, when compared to the cost of production is used by the Bandeng Presto Duri Industry owned by Bu Darmono method gives a different result is greater use of full costing method. This is because the calculations are done Bandeng Presto Duri Industry owned by Bu Darmono have not right to charge overhead cost to each product.

According to the results of this study, the calculation of the cost of production of Bandeng Presto Duri Industry owned by Bu Darmono compared with full costing method showed different selling prices. The results of the calculation of the cost of production of Bandeng obtained by Bandeng Presto Duri Industry owned by Bu Darmono for Rp211.833.500,00 and that obtained using the full costing method for Rp216.851.405,00 So the difference between the cost of production differences of Rp5.177.905, 00.

Keyword : Keywords: Selling Price, Full Costing Method, Cost of Production