

ABSTRAK

Penelitian ini dilakukan pada UD. Meubel Damai Jaya Kecamatan Kaliwates pendekatan metode *full costing* untuk mengetahui alternatif metode yang lebih baik digunakan UD. Meubel Damai Jaya. Target laba UD. Meubel Damai Jaya sebesar 40%. Data yang digunakan adalah data primer dan data sekunder. Teknik pengumpulan data penelitian ini yaitu wawancara, observasi, dokumentasi, studi literatur. Hasil penelitian ini harga pokok produksi perhitungan UD Meubel Damai Jaya Kecamatan Kaliwates 1 set pintu (2 pintu,kusen, jendela) Rp 65.580.823, 1 set pintu (1 pintu, kusen, jendela) Rp 18.820.588, 1 set kursi Rp 38.265.794, lemari 2 pintu Rp 30.950.294, sehingga harga jual dengan perhitungan UD Meubel Damai Jaya 1 set pintu (2 pintu, kusen, jendela) Rp 3.700.000, 1 set pintu (1 pintu, kusen, jendela) Rp 2.050.000, 1 set kursi Rp 3.600.000, lemari 2 pintu Rp 3.900.000. Harga pokok produksi metode *full costing* 1 set (2 pintu,kusen,jendela) Rp 65.850.533, 1 set (1 pintu, kusen dan jendela) Rp 20.223.345, 1 set kursi Rp 39.884.360, lemari 2 pintu Rp 32.568.860. Harga jual dengan perhitungan harga pokok produksi metode *full costing* Rp 3.687.629 untuk 1 set (2 pintu, kusen dan jendela), Rp 2.177.899 untuk 1 set (1 pintu,kusen,jendela), Rp 3.722.540 untuk 1 set kursi, Rp 3.039.760 untuk harga jual lemari 2 pintu. Kemudian bisa ditarik kesimpulan metode perhitungan harga pokok produksi dalam penentuan harga jual dengan metode *full costing* dapat menjadi alternatif pilihan meskipun harga jual yang diperoleh lebih tinggi, tetapi perusahaan laba bersih yang diperoleh lebih besar karena dengan metode *full costing* perhitungan biaya dilakukan secara menyeluruh.

Kata Kunci : Harga Pokok Produksi, *Full Costing*, Harga Jual

ABSTRACT

This research was conducted at UD. Damai Jaya Furniture, Kaliwates District, a full costing method approach to find out which alternative method is better to use UD. Peaceful Furniture. UD profit target. Damai Jaya furniture by 40%. The data used are primary data and secondary data. The data collection techniques of this research are interviews, observation, documentation, and literature study. The results of this study are the cost of production calculated by UD Meubel Damai Jaya, Kaliwates District, 1 set of doors (2 doors, frames, windows) Rp. 65,580,823, 1 set of doors (1 door, frames, windows) Rp. 18,820,588, 1 set of chairs, Rp. 38,265. 794, 2 door wardrobe Rp 30,950,294, so the selling price is calculated by UD Meubel Damai Jaya 1 set of doors (2 doors, frame, window) Rp 3,700,000, 1 set of doors (1 door, frame, window) Rp 2,050. 000, 1 set of chairs IDR 3,600,000, 2 door wardrobe IDR 3,900,000. The cost of production with the full costing method of 1 set (2 doors, frames, windows) Rp. 65,850,533, 1 set (1 door, frames and windows) Rp. 20,223,345, 1 set of chairs Rp. 39,884,360, 2 door wardrobes Rp. 32,568. 860. The selling price by calculating the cost of production using the full costing method is Rp. 3,687,629 for 1 set (2 doors, frames and windows), Rp. 2,177,899 for 1 set (1 door, frame, window), Rp. 3,722,540 for 1 set of chairs. , Rp 3,039,760 for the selling price of a 2 door wardrobe. Then it can be concluded that the method of calculating the cost of production in determining the selling price with the full costing method can be an alternative choice even though the selling price obtained is higher, but the company's net profit is greater because with the full costing method the cost calculation is carried out thoroughly.

Keywords: Cost of Production, Full Costing, Selling Price