

**PERHITUNGAN HARGA POKOK PRODUKSI DENGAN METODE *FULL COSTING* DAN METODE *VARIABLE COSTING* SEBAGAI DASAR
PENENTUAN HARGA JUAL PRODUK PADA USAHA TAHU GORENG
PAK YANA**

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ABSTRAK

Studi ini bertujuan untuk mengetahui perhitungan harga pokok produksi Usaha Tahu Goreng Pak Yana dan untuk mengetahui perhitungan harga pokok produksi dan penentuan harga jual produk Usaha Tahu Goreng Pak Yana apabila dihitung menggunakan metode *full costing* dan metode *variable costing*. Metode penelitian yang digunakan adalah metode deskriptif.

Usaha Tahu Goreng Pak Yana masih menggunakan perhitungan yang sangat sederhana, perhitungan harga pokok produksi hanya menghitung biaya bahan baku, biaya tenaga kerja langsung, dan biaya *overhead* pabrik, namun biaya *overhead* pabrik yang dihitung belum dihitung seluruhnya. Dan berdasarkan hasil perhitungan yang didapat Usaha Tahu Goreng Pak Yana memiliki hasil harga pokok produksi dan harga jual yang lebih rendah dibandingkan perhitungan menggunakan metode *full costing* dan *variable costing*.

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

CALCULATION OF COST OF PRODUCTION USING FULL COSTING METHOD AND VARIABLE COSTING METHOD AS THE BASIS FOR DETERMINING THE SELL PRICE OF PRODUCTS IN MR. YANA'S FRIED TOFU BUSINESS

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ABSTRACT

This study aims to determine the calculation of the cost of production of Mr. Yana's Fried Tofu Business and to determine the calculation of the cost of production and the determination of the selling price of Mr. Yana's Fried Tofu business when calculated using full costing and variable cost methods. The research method used is descriptive method.

Mr. Yana's Fried Tofu business still uses very simple calculations, the calculation of the cost of production only calculates raw material costs, direct labor costs and factory overhead costs, but the factory overhead costs that have been calculated have not been fully calculated. And based on the calculation results obtained by Mr. Yana's Fried Tofu Business, the results of the cost of production and selling price are lower than calculations using full costing and variable costing method.

Keywords: Cost of Production, Selling Price, Full Costing Method, Variable Costing Method.