

INTISARI

Perhitungan harga pokok produksi sangat berpengaruh terhadap penentuan harga jual suatu produk dan juga berguna untuk mempermudah perusahaan dalam menghitung laba produk dari hasil penjualan. Identifikasi biaya merupakan langkah yang penting dalam penentuan harga pokok produksi. Komponen harga pokok terdiri dari biaya bahan baku, biaya tenaga kerja langsung dan biaya *overhead* pabrik. Forestory Iced Coffee and Eatery sendiri sudah melakukan perhitungan harga pokok produksi, namun belum semua elemen perhitungan dalam komponen harga pokok produksi dimasukkan ke dalam perhitungan harga pokok produksi. Pada penelitian ini, digunakan metode *Full Costing* sebagai perbandingan dengan perhitungan yang dilakukan oleh pihak Forestory. Sedangkan dalam penentuan harga jual digunakan metode *Cost-Plus Pricing* yang berdasarkan hasil perhitungan HPP dan tambahan *mark-up*. Dalam penelitian ini, ada perbedaan hasil dari perhitungan harga pokok produksi dan penentuan harga jual. Dengan metode ini diharapkan laba yang diperoleh sesuai dengan yang diharapkan.

Kata Kunci : Forestory *Signature*, Akuntansi Biaya, Harga Pokok Produksi, Metode *Full Costing*, Harga Jual, Metode *Cost-Plus Pricing*.

ABSTRACT

Calculation of Cost of Goods Manufactured (CoGM) is influential on determining the selling price of a product it's also useful to facilitate the company in calculating product profits from the sales. Cost identification is an important process to determining the cost of production. The cost of production components are consist of raw material costs, direct labor costs and the factory overhead costs. Forestry Iced Coffee and Eatery has calculated the cost of their production, however not all elements in the cost of production component are included into the calculation of cost of goods manufactured. In this study, this Full Costing method was used as a comparison with the calculations made by Forestry Coffee. Whereas in determining the selling price, the Cost-Plus Pricing method is used based on the calculation of CoGM and an additional mark-up. In this research, there are differences in result from the calculation of CoGM and determination of selling price. By using this method it is expected that the profit will be obtained as expected before.

Keywords: Forestry Coffee, Cost Accounting, Cost of Goods Manufactured, Full Costing Method, Selling Price, Cost-Plus Pricing