

INTISARI

CV Daya Kelapa Jogja merupakan salah satu usaha mikro kecil dan menengah yang bergerak dibidang produksi olahan hasil perkebunan berupa buah kelapa. Usaha ini bertempat di Pedukuhan Klurahan, Kecamatan Srandakan, Kabupaten Bantul. Penelitian ini dilakukan untuk mengetahui harga pokok produksi menggunakan metode *full costing* dan menentukan harga jual yang sesuai atas dasar harga pokok produksi yang telah dihitung dengan benar menggunakan metode *cost-plus pricing*. Perhitungan ini dilakukan guna membantu perusahaan agar dapat menyajikan laporan keuangan secara benar dan tepat. Berdasarkan perhitungan yang telah dilakukan menunjukkan bahwa perhitungan harga pokok produksi menurut CV Daya Kelapa Jogja lebih rendah daripada perhitungan harga pokok produksi menggunakan metode *full costing*. Selisih tersebut disebabkan karena dalam perhitungan harga pokok produksi CV Daya Kelapa Jogja hanya menggunakan persentase dan tidak memasukkan semua unsur biaya yang terjadi saat proses produksi. Harga jual yang ditentukan oleh manajemen berdasarkan perkiraan dibawah harga pasar saja. Akan tetapi, harga tersebut sebenarnya tidak menghasilkan keuntungan bagi perusahaan, hasil perhitungan harga jual penulis menjadi lebih tinggi dikarenakan perhitungan penulis telah mencakup seluruh biaya dan sudah memasukkan unsur *mark up*. Meskipun harga jual penulis menjadi lebih tinggi, namun masih berada dibawah harga pasar dan telah menghasilkan keuntungan.

Kata kunci: Harga Pokok Produksi, Metode *Full Costing*, Harga Jual, Metode *Cost-Plus Pricing*, *Mark Up*.

ABSTRACT

CV Daya Kelapa Jogja is one of the small and medium micro businesses engaged in the production of processed plantation products in the form of coconuts. This business is located in Klurahan Sub-District, Srandakan District, Bantul Regency. This research was conducted to determine the cost of goods manufacturing using the full costing method and determine the selling price that is appropriate on the basis of the cost of production which has been calculated correctly using the cost-plus pricing method. This calculation is done to help companies to be able to present financial statements correctly and precisely. Based on the calculations that have been done shows that the calculation of the cost of production according to CV Daya Kelapa Jogja is lower than the calculation of the cost of production using the full costing method. The difference is due to the calculation of the cost of goods manufacturing of CV Daya Kelapa Jogja using only percentages and not including all the cost elements that occur during the production process. The selling price determined by management is based on estimates below market prices only. However, the price actually does not generate profits for the company, the results of the calculation of the selling price of the author become higher because the calculation of the author has covered all costs and has included mark up elements. Although the author's selling price is higher, it is still below market prices and has made a profit.

Keywords: *Cost of Goods Manufacturing, Full Costing Method, Selling Price, Cost-Plus Pricing Method, Mark Up.*