

ABSTRAK
PERHITUNGAN HARGA POKOK PRODUKSI UNTUK MENENTUKAN
HARGA JUAL PLASTIK CV EKASARI PLASINDO DI KABUPATEN
MADIUN

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Penelitian ini memiliki tujuan untuk mengetahui perhitungan harga pokok produksi sebagai penentu harga jual pada produksi plastik CV Ekasari Plasindo tahun 2022. Sumber data yang digunakan untuk melakukan penelitian ini ada dua yaitu data primer dan data sekunder. Jenis data berupa data kuantitatif dan data kualitatif. Teknik pengumpulan data yang penulis pakai dalam penelitian ini adalah wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis kuantitatif deskriptif. Hasil penelitian nilai harga pokok produksi plastik roll yang dihasilkan dengan metode *full costing* sebesar Rp66.033 sedangkan nilai yang dihasilkan menurut metode perusahaan sebesar Rp14.778 sehingga terdapat selisih perhitungan harga pokok produksi sebesar $Rp66.033 - Rp14.778 = Rp51.255$. Untuk nilai harga pokok produksi plastik potong yang dihasilkan dengan metode *full costing* sebesar Rp75.641 sedangkan nilai yang dihasilkan menurut metode perusahaan sebesar Rp18.472, sehingga terdapat selisih perhitungan harga pokok produksi sebesar $Rp75.641 - Rp18.472 = Rp57.169$. Perhitungan harga jual plastik roll dengan menggunakan metode *full costing* sebesar Rp106.972 sedangkan harga jual menurut metode perusahaan senilai Rp. 27.080 selisih diantaranya adalah $Rp106.972 - Rp 27.080 = Rp79.892$. Untuk perhitungan harga jual plastik potong dengan menggunakan metode *full costing* Rp122.538 sedangkan harga jual menurut metode perusahaan senilai Rp 30.050 selisih diantaranya adalah $Rp122.538 - Rp 30.050 = Rp92.488$.

Kata kunci : Harga pokok produksi, Metode full costing, Harga jual

ABSTRACT

CALCULATION OF COST OF PRODUCTION PRICE TO DETERMINE THE SELLING PRICE OF PLASTIK CV EKASARI PLASINDO IN MADIUN DISTRICT

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This study aims to find out the calculation of the cost of production as a determinant of the selling price of plastic production at CV Ekasari Plasindo in 2022. There are two sources of data used to conduct this research, namely primary data and secondary data. Types of data in the form of quantitative data and qualitative data. Data collection techniques that the authors use in this study are interviews, observation and documentation. The data analysis technique used in this research is descriptive quantitative analysis. The results of the research showed that the value of the cost of production of plastic roll produced by the full costing method was IDR 66,033 while the value generated according to the company method was IDR 14,778 so that there was a difference in calculating the cost of production of $\text{IDR } 66,033 - \text{IDR } 14,778 = \text{IDR } 51,255$. The value of the cost of production of cut plastic produced using the full costing method is IDR 75,641 while the value generated according to the company method is IDR 18,472, so there is a difference in calculating the cost of production of $\text{IDR } 75,641 - \text{IDR } 18,472 = \text{IDR } 57,169$. Calculation of the selling price of plastic roll using the full costing method is Rp. 106,972 while the selling price according to the company's method is Rp. 27,080 the difference between which is $\text{IDR } 106,972 - \text{IDR } 27,080 = \text{IDR } 79,892$. For the calculation of the selling price of cut plastic using the full costing method, it is IDR 122,538, while the selling price according to the company method is IDR 30,050, the difference between which is $\text{IDR } 122,538 - \text{IDR } 30,050 = \text{IDR } 92,488$.

Keywords: Cost of production, full costing method, selling price