

ABSTRAK

PERHITUNGAN HARGA POKOK PRODUKSI BERDASARKAN METODE *FULL COSTING* UNTUK MENENTUKAN LABA DI UMKM TELUR ASIN MAKTOP

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Tujuan dari penelitian ini adalah untuk mengetahui pengaruh harga pokok produksi berdasarkan metode *full costing* untuk menentukan laba pada UMKM Telur Asin Maktop di Kota Madiun. Jenis penelitian adalah deskriptif kuantitatif dengan sumber data primer. Jenis data adalah kuantitatif. Metode pengumpulan data dilakukan melalui wawancara dan dokumentasi. Teknik analisis terbagi menjadi beberapa tahap adalah pengumpulan data, pengolahan data, menghitung laporan laba rugi, perbandingan hasil perhitungan pada UMKM dengan metode *full costing*, penarikan kesimpulan. Hasil dari penelitian dapat disimpulkan bahwa berdasarkan metode *full costing* pada tahun 2022 dan metode UMKM terjadi perbedaan yaitu harga pokok produksi menurut *full costing* Rp60.166.000 dan menurut UMKM Rp60.000.000. Laba bersih menurut *full costing* Rp12.551.000 dan menurut UMKM Rp12.717.000. Dapat memperngaruhi perbedaan yaitu ada beberapa biaya yang belum dimasukkan seperti biaya tenaga kerja, beberapa yang belum dimasukkan biaya *overhead* pabrik.

Kata Kunci : *Harga pokok produksi, Full Costing , Laba.*

ABSTRACT

CALCULATION OF COST OF PRODUCTION BASED ON THE FULL COSTING METHOD TO DETERMINE PROFITS IN UMKM SALTED EGG MAKTOP

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The aim of this research is to determine the effect of the cost of production based on the full costing method to determine profits for Maktop Salted Egg UMKM in Madiun City. The type of research is quantitative descriptive with primary data sources. The data type is quantitative. Data collection methods were carried out through interviews and documentation. The analysis technique is divided into several stages, namely data collection, data processing, calculating profit and loss reports, comparing calculation results for UMKM with the full costing method, drawing conclusions. The results of the research can be concluded that based on the full costing method in 2022 and the UMKM method there is a difference, namely the cost of production according to full costing is IDR 60,166,000 and according to UMKM IDR 60,000,000. Net profit according to full costing IDR 12,551,000 and according to UMKM IDR 12,717,000. This can influence the differences, namely that there are some costs that have not been included, such as labor costs, some that have not been included, factory overhead costs.

Keywords: *Cost of production, Full Costing, Profit.*