

**ANALISIS PENENTUAN HARGA POKOK PRODUKSI DAN  
HARGA JUAL PRODUK KOPI BUBUK PADA UD. SARI  
PERTIWI**

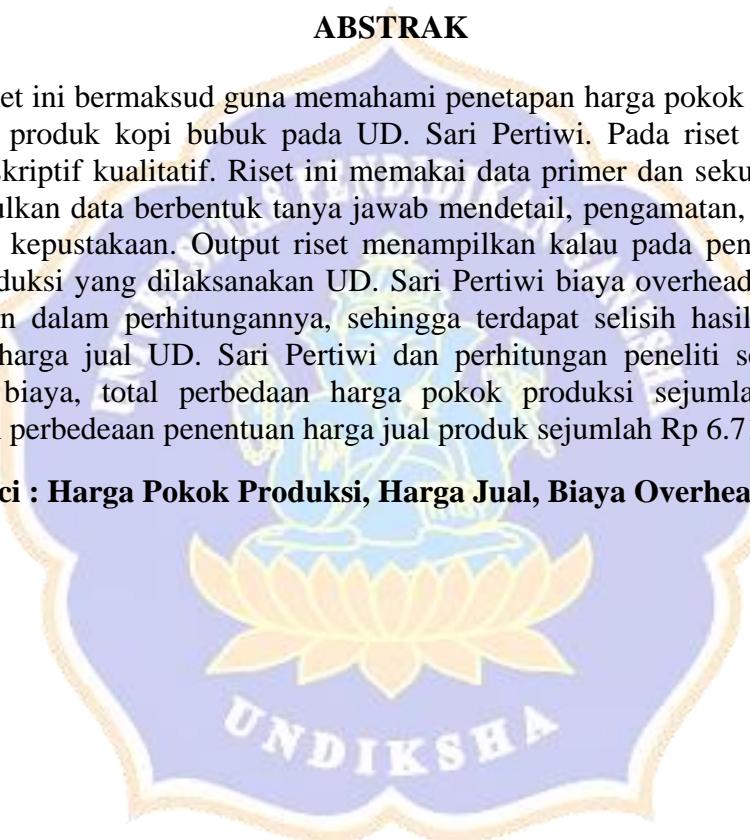
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**ABSTRAK**

Riset ini bermaksud guna memahami penetapan harga pokok produksi dan harga jual produk kopi bubuk pada UD. Sari Pertiwi. Pada riset ini memakai teknik Deskriptif kualitatif. Riset ini memakai data primer dan sekunder. Teknik mengumpulkan data berbentuk tanya jawab mendetail, pengamatan, dokumentasi serta studi kepustakaan. Output riset menampilkan kalau pada penetapan harga pokok produksi yang dilaksanakan UD. Sari Pertiwi biaya overhead pabrik tidak dimasukkan dalam perhitungannya, sehingga terdapat selisih hasil perhitungan HPP dan harga jual UD. Sari Pertiwi dan perhitungan peneliti sesuai konsep akuntansi biaya, total perbedaan harga pokok produksi sejumlah Rp 6.374 Sedangkan perbedaan penentuan harga jual produk sejumlah Rp 6.711.

**Kata Kunci : Harga Pokok Produksi, Harga Jual, Biaya Overhead Pabrik**



**ANALYSIS OF DETERMINING THE COST OF GOODS  
MANUFACTURED AND THE SELLING PRICE OF POWDER  
COFFEE PRODUCTS IN UD. SARI PERTIWI**

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**ABSTRACT**

*This research intends to understand the determination of the cost of production and the selling price of ground coffee products at UD. Sari Pertiwi. This research uses a qualitative descriptive technique. This research uses primary and secondary data. Techniques for collecting data are in the form of detailed questions and answers, observations, documentation and literature studies. The research output shows that in determining the cost of production carried out by UD. Sari Pertiwi factory overhead costs are not included in the calculation, so there is a difference between the results of the HPP calculation and the selling price of UD. Sari Pertiwi and the researchers' calculations according to the cost accounting concept, the total difference in the cost of production is Rp. 6,374. Meanwhile, the difference in determining the selling price of the product is Rp. 6,711.*

**Keyword :** *Cost Of Goods Manufactured, Selling Price, Factory Overhead Cost*

