

**ANALISIS PENENTUAN HARGA POKOK PRODUKSI SEBAGAI  
ACUAN PENETAPAN HARGA JUAL BAJU RAJUT PADA UMKM  
*GALERI CROCHET***

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**ABSTRAK**

Tujuan yang hendak dicapai penelitian ini yaitu untuk mengetahui metode harga pokok produksi dan penentuan harga jual produk baju rajut pada UMKM *Galeri Crochet*. Penelitian ini dilakukan dengan menggunakan metode penelitian kuantitatif deskriptif. Data dikumpulkan dengan cara menerapkan berbagai teknik pengumpulan data yaitu observasi, wawancara, dan studi dokumentasi. Teknik analisis data menggunakan model interaktif Miles dan Huberman. Keabsahan data dalam penelitian ini menggunakan gabungan antara teknik triangulasi sumber dan teknik serta waktu. Hasil penelitian menunjukkan terdapat selisih perhitungan harga pokok produksi perusahaan dengan metode *full costing*. Selisih diakibatkan karena komponen biaya belum di perinci, perusahaan belum menghitung harga pokok produksi berdasarkan ukuran yang berbeda dan belum memasukkan biaya *overhead* pabrik berupa bahan penolong, penyusutan alat dalam perhitungan harga pokok produksinya serta belum menerapkan kartu harga pokok pesanan. Perbedaan harga pokok produksi akan mempengaruhi harga jual dan laba yang di peroleh perusahaan.

Kata Kunci: Harga Pokok Produksi, *Job Order Costing*, Harga Jual

**THE DETERMINATION ANALYSIS THE COST OF PRODUCTION AS  
DETERMINANT OF THE SELLING PRICE FOR CROCHET CLOTHING  
IN GALERY CROCHET SME**

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**ABSTRACT**

*The goal to be achieved in this study is to determining the principal method for producing and selling of crochet clothing products in Galery Crochet SME. This research was conducted using quantitative descriptive research methods. Data collection is done by observation, interviews, and documentation studies. The data analysis technique using interactive model from the Miles and Humbermen. The validity of the data in this study uses a combination of triangulation times, techniques and sources. The results showed that there is a discrepancy between the company uses the calculation and full costing method. The difference is due to the fact that the company does not specify and classify the entire production cost components. The company does not calculating the cost of production based on difference size product, the factory overhead calculation does not include in the cost of production, namely indirect materials, reduction equitment and has not applied the job order cost sheet. The difference in the cost of production certainly affects the selling price and profit for company.*

**Keywords:** *The Cost Of Production, Job Order Costing, The Selling Price.*