

PENETAPAN HARGA JUAL GERABAH PADA USAHA GERABAH PAYUK KEDAS DI DESA BANYUNING

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui penetapan harga pokok produksi dan harga jual yang dapat ditawarkan kepada Usaha Gerabah Payuk Kedas. Jenis penelitian yaitu penelitian terapan dengan pendekatan deskriptif kualitatif. Jenis data yaitu data kuantitatif dan kualitatif. Adapun sumber data dari penelitian ini yaitu data primer dan sekunder. Teknik pengumpulan data yang digunakan yaitu observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa perhitungan Harga Pokok Produksi menurut Usaha Gerabah Payuk Kedas lebih rendah daripada perhitungan Harga Pokok Produksi menurut teori *full costing*. Hal tersebut disebabkan karena Usaha Gerabah Payuk Kedas tidak memperhitungkan biaya overhead pabrik meliputi biaya depresiasi, biaya air, biaya listrik, biaya bahan bakar. Sementara harga jual produk untuk gerabah jenis Payuk Kedas, Cobleng, Pedagingan, Dulang, Cubek, dan Kekeb yang ditetapkan oleh Usaha Gerabah Payuk Kedas lebih tinggi dibandingkan dengan harga jual berdasarkan teori. Sedangkan untuk Pasepan, harga jual yang ditawarkan menurut Usaha Gerabah Payuk Kedas lebih rendah dibandingkan harga jual berdasarkan teori.

Kata Kunci : Harga Pokok Produksi, *Full Costing*, Harga Jual, *Cost Plus Pricing*.

DETERMINING THE SELLING PRICE OF POTTERY IN THE PAYUK KEDAS POTTERY BUSINESS IN BANYUNING VILLAGE

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ABSTRACT

This study aims to determine the production costs and the selling price that should be offered to the Payuk Kedas pottery business. This research was applied research with a qualitative descriptive. The types of data in this study were quantitative and qualitative data. The data sources from this research were primary and secondary data. Data collection techniques used by researchers were observation, interviews, and documentation. The results showed that the calculation on the production costs of Payuk Kedas Pottery business was lower than the calculation on the production costs based on full costing theory because Payuk Kedas Pottery business did not take the overhead costs including depreciation costs, air costs, electricity costs, and fuel costs. Meanwhile, the selling price product for Payuk Kedas, Coblong, Pedagingan, Dulang, Cubek, and Kekeb pottery set by the Payuk Kedas Pottery business was higher than the selling price based on the theory. Meanwhile, Pasepan selling price offered by Payuk Kedas pottery business was lower than the selling price based on the theory.

Keywords: Cost of Production, Full Costing, Selling Price, Cost Plus Pricing