

ANALISIS PENENTUAN HARGA POKOK PRODUKSI DAN HARGA JUAL PRODUK PADA KEBERLANGSUNGAN USAHA KAMEN JUMPUTAN TRADISIONAL IBU PUTU DI DESA KALIANGET

Oleh
Luh Putu Ithiasa Utami Devi
NIM 2117051224

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui metode harga pokok produksi dan penentuan harga jual produk kamen jumputan model cakra pada usaha kamen jumputan ibu Putu. Penelitian ini menggunakan rancangan penelitian kualitatif. Jenis penelitian ini termasuk penelitian lapangan dan Sifat penelitian ini adalah deskriptif. Lokasi penelitian dilaksanakan di Banjar Dinas Kelodan, Desa Kalianget, Kecamatan Seririt, Kabupaten Buleleng, Bali. Data dikumpulkan dengan cara menerapkan berbagai teknik pengumpulan data yaitu observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan terdapat perbedaan perhitungan harga pokok produksi perusahaan dengan metode full costing. Perbedaan diakibatkan karena komponen biaya belum di rinci, 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. Didapatkan selisih harga pokok produksi per pcs sebesar Rp 563.433 untuk kamen ukuran *normal* dan selisih sebesar Rp 589.683 untuk kamen ukuran *long*, sementara dalam perhitungan harga jual mendapatkan selisih sebesar Rp 704.291 untuk produk ukuran *normal* dan Rp 737.104 untuk produk ukuran *long*.

Kata Kunci: Harga Pokok Produksi, Harga Jual Produk, Kamen Jumputan Tradisional, Keberlangsungan Usaha

**ANALYSIS OF PRODUCTION COST AND PRODUCT SELLING PRICE
DETERMINATION ON THE CONTINUATION OF TRADITIONAL IBU
PUTU KAMEN JUMPUTAN BUSINESS IN KALIANGET VILLAGE**

By
Luh Putu Ithiasa Utami Devi
NIM 2117051224

Department of Economics and Accounting

ABSTRACT

The purpose of this study was to determine the method of production cost and determination of the selling price of the cakra model kamen jumputan product in the kamen jumputan business of Mrs. Putu. This study uses a qualitative research design. This type of research is field research and the nature of this research is descriptive. The location of the study was carried out in Banjar Dinas Kelodan, Kalianget Village, Seririt District, Buleleng Regency, Bali. Data were collected by applying various data collection techniques, namely observation, interviews, and documentation. The results of the study showed that there were differences in the calculation of the company's production cost using the full costing method. The difference was caused by the cost components not being detailed, the company had not calculated the production cost based on different sizes and had not included factory overhead costs in the form of auxiliary materials, depreciation of equipment in calculating the production cost and had not implemented an order cost card. The difference in production cost per piece was obtained of Rp 563,433 for normal size kamen and a difference of Rp 589,683 for long size kamen, while in the calculation of the selling price there was a difference of Rp 704,291 for normal size products and Rp 737,104 for long size products.

Keywords: *Production Cost, Product Selling Price, Traditional Kamen Jumputan, Business Sustainability*