

**ANALISIS PERHITUNGAN HARGA POKOK
PENJUALAN BERDASARKAN METODE
FULL COSTING DAN TAFSIR LABA
(Studi Kasus pada Peternakan Ayam Jago (Betet)
Lanjung Bali Farm Desa Madenan)**

Oleh

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Abstrak

Penelitian ini bertujuan untuk menganalisis perhitungan harga pokok penjualan berdasarkan metode *full costing* dan metode *tafsir laba* pada Peternakan Ayam Jago (Betet) Lanjung Bali Farm di Desa Madenan, Kecamatan Tejakula, Kabupaten Buleleng. Latar belakang penelitian ini didasari oleh kondisi pelaku usaha yang masih menggunakan metode konvensional dalam menentukan harga jual, yaitu hanya berdasarkan perkiraan sederhana tanpa memperhitungkan seluruh komponen biaya produksi. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Data diperoleh melalui wawancara, observasi, dan dokumentasi yang kemudian dianalisis dengan teknik reduksi data, penyajian data, serta penarikan kesimpulan. Hasil penelitian menunjukkan penetapan harga jual dilakukan berdasarkan tafsir laba berbasis intuisi dan nilai pasar sehingga tetap relevan bagi kondisi usaha peternakan yang tidak pasti. Metode *full costing* menunjukkan total biaya produksi Rp75.147.333 dengan HPP Rp375.737 per ekor yang menggambarkan biaya secara lebih akurat. Lanjung Bali Farm memperoleh laba besar Rp136.852.640 karena harga jual tafsir tetap mampu menutup HPP dan menghasilkan margin tinggi.

Kata Kunci: Harga Pokok Penjualan, *Full Costing*, *Tafsir Laba*, Peternakan Ayam Betet

***ANALYSIS OF COST OF GOODS SOLD CALCULATION
BASED ON THE FULL COSTING METHOD AND
PROFIT ESTIMATION
(A Case Study at Betet Rooster Farm “Lanjung Bali Farm”
in Madenan Village)***

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Abstract

This study aims to analyze the calculation of the cost of goods sold using the full costing method and the profit estimation method at Lanjung Bali Farm, a Betet Rooster Farm located in Madenan Village, Tejakula District, Buleleng Regency. The research is motivated by the fact that most small-scale farm owners still rely on conventional approaches to determine selling prices, based on simple estimates without considering all production cost components. This research uses a qualitative approach with a case study method. Data were collected through interviews, observations, and documentation, and analyzed using data reduction, data presentation, and conclusion drawing techniques. The results of the study indicate that the selling price is determined using profit interpretation based on intuition and market value, making it relevant for uncertain livestock conditions. The full costing method shows a total production cost of Rp75,147,333 with a cost of goods manufactured of Rp375,737 per unit, providing a more accurate depiction of actual expenses. Lanjung Bali Farm generates a substantial profit of Rp136,852,640 because the interpreted selling price is still able to cover the cost of production and produce a high margin.

Keywords: *Cost of Goods Sold, Full Costing, Profit Estimation, Betet Rooster Farm.*