

**ANALISIS PENENTUAN HARGA POKOK PENJUALAN KAIN
TENUN “SONGKET” KHAS JINENGDALEM DENGAN
METODE ACTIVITY BASED COSTING (ABC)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui proses penentuan harga pokok penjualan kain tenun songket serta faktor-faktor yang mempengaruhi penentuan harga pokok penjualan kain tenun songket di Desa Jinengdalem. Jenis penelitian ini adalah penelitian deskriptif. Data diperoleh melalui wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan pada penelitian ini adalah teknik analisis deskriptif dengan menggunakan metode Activity Based Costing. Hasil penelitian menunjukkan bahwa proses penentuan harga pokok penjualan kain tenun songket di Desa Jinengdalem dengan menggunakan metode Activity Based Costing menghitung lebih detail biaya pengeluaran yang dibutuhkan dalam proses pembuatan kain tenun songket. Faktor-faktor yang mempengaruhi penentuan harga pokok penjualan kain tenun songket di Desa Jinengdalem antara lain biaya persediaan awal, biaya produksi dan biaya persediaan akhir.

Kata kunci: Kain Tenun Songket; Activity Based Costing; Harga Pokok Penjualan

**ANALYSIS OF THE DETERMINATION OF THE COST OF SELLING
“SONGKET” WOVEN FABRIC WITH JINENGDALEM SPECIALTY
USING ACTIVITY BASED COSTING (ABC) METHOD**

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ABSTRACT

This study aims to determine the process of determining the cost of selling songket woven fabrics and the factors that influence the determination of the cost of selling songket woven fabrics in Jinengdalem Village. This type of research is descriptive research. Data obtained through interviews, observation and documentation. The data analysis technique used in this study is a descriptive analysis technique using the Activity Based Costing method. The results showed that the process of determining the cost of goods sold for songket woven fabrics in Jinengdalem Village by using the Activity Based Costing method calculated in more detail the expenses needed in the process of making songket woven fabrics. Factors that influence the determination of the cost of goods sold for songket woven fabrics in Jinengdalem Village include initial inventory costs, production costs and ending inventory costs.

Keywords: Songket Woven Fabric; Activity Based Costing; Cost of goods sold