

**ANALISIS PENENTUAN HARGA POKOK PRODUKSI PADA KAIN
TENUN SONGKET KHAS DESA BERATAN SAMAYAJI SEBAGAI
ACUAN DALAM PENENTUAN HARGA JUAL
(STUDI PADA PENGRAJIN KAIN TENUN DI DESA BERATAN
SAMAYAJI)**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis perhitungan perusahaan dalam menentukan harga pokok produksi sebagai acuan dalam penentuan harga jual kain tenun songket pada pengrajin kain tenun songket di Desa Beratan Samayaji. Penelitian perhitungan harga pokok produksi dengan metode *full costing* terbagi atas tiga jenis biaya yaitu biaya bahan baku, biaya tenaga kerja langsung dan biaya *overhead* pabrik. Penelitian ini dilaksanakan di usaha *Poetri Collection* sebuah usaha penjual kain tenun songket yang terletak di Desa Beratan Samayaji, Kecamatan Buleleng, Kabupaten Buleleng. Jenis analisis data yang digunakan yaitu data kualitatif. Penelitian kualitatif ini disebut juga dengan *interpretative inquiry*. Sumber data yang digunakan dalam penelitian ini yaitu : (1) Data primer diperoleh dengan menggunakan teknik observasi, wawancara, dan dokumentasi. (2) Data sekunder diperoleh dengan menggunakan studi kepustakaan yang berkaitan dengan masalah yang diteliti. Hasil penelitian yang diperoleh mengenai perhitungan harga pokok produksi kain tenun songket yaitu : (1) berdasarkan perhitungan pengrajin Ibu Ketut Ayu Buktiani didapat senilai Rp. 3.125.000/produk, (2) berdasarkan perhitungan pengraji B didapat senilai Rp. 3.095.000/produk, (3) berdasarkan penghitungan dengan metode *full costing*, harga pokok produksi pada pengrajin Ibu Ketut Ayu Buktiani senilai Rp. 3.225.000, (4) berdasarkan penghitungan dengan metode *full costing*, harga pokok produksi pada pengrajin Ibu Kadek Arsini senilai Rp. 3.215.000/produk. Sedangkan untuk harga jual produk kain menggunakan perhitungan kaidah akuntansi (*mark up*) yaitu : (1) harga jual kain pengrajin Ibu Ketut Ayu Buktiani senilai Rp. 3.665.800/produk, (2) harga jual kain pada pengrajin Ibu Kadek Arsini senilai Rp. 3.641.000/produk, (3) harga jual kain menurut UD *Poetri Collection* senilai Rp. 4.460.00/produk.

Kata kunci : biaya, harga pokok produksi, harga jual, metode *full costing*.

**ANALYSIS OF DETERMINING THE COST OF PRODUCTION ON WOVEN
FABRIC OF SONGKET SPECIALLY IN BERATAN SAMAYAJI VILLAGE
AS A REFERENCE IN DETERMINING THE SELLING PRICE
(STUDY ON WEAVING FABRICS IN BERATAN SAMAYAJI VILLAGE)**

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Abstract

This study aims to analyze the company's calculation in determining the selling price of songket woven fabrics on songket woven fabric craftsmen in Beratan Samayaji Village. Research on the calculation of the cost of production using the full costing method is divided into three types of costs, namely the cost of raw materials, direct labor costs and factory overhead costs. This research was carried out in the Poetri Collection business, a business selling songket woven fabrics located in Beratan Samayaji Village, Buleleng District, Buleleng Regency. The type of data analysis used is qualitative data. This qualitative research is also called interpretive inquiry. Sources of data used in this study are: (1) Primary data obtained by using observation, interview, and documentation techniques. (2) Secondary data is obtained by using literature studies related to the problem under study. The results obtained regarding the calculation of the cost of production of songket woven fabrics are: (1) based on the calculation of craftsman Ketut Ayu Buktiani, it is worth Rp. 3,125,000/product, (2) based on the calculation of craftsman Kadek Arsini, the value is Rp. 3,095,000/product, (3) based on the calculation using the full costing method, the cost of production for craftsman Ketut Ayu Buktiani is Rp. 3,225,000, (4) based on the calculation using the full costing method, the cost of production for craftsman Kadek Arsini is Rp. 3,215,000/product. As for the selling price of cloth products, the calculation of accounting rules (mark up) is: (1) the selling price of craftsman Ketut Ayu Buktiani cloth is Rp. 3,665,800/product, (2) the selling price of cloth to craftsman Kadek Arsini is Rp. 3,641,000/product, (3) the selling price of cloth according to UD Poetri Collection is Rp. 4.460.00/product.

Keywords: *cost, cost of goods manufactured, selling price, full costing method.*