

Abstrak

Harga pokok produksi membantu pemilik usaha untuk menentukan harga jual produk dan menentukan laba yang ingin dicapai. Tujuan dari penelitian yang dilakukan oleh penulis di UMKM Republik Kebab Premium adalah untuk menganalisis dan membandingkan perhitungan harga pokok produksi yang menggunakan metode *full costing* dan *direct costing* sesuai dengan alokasi biaya UMKM Republik Kebab Premium. Metode pengumpulan data oleh penulis untuk penelitian lapangan dilakukan dengan cara wawancara dan dokumentasi untuk memperoleh data primer UMKM Republik Kebab Premium. Penulis mengambil dua varian kebab yaitu *big beef kebab original sauce* dan *big beef kebab creamy cheese sauce* merupakan varian terlaris pada periode penelitian. Penulis mengkonversi harga pokok produksi ke per unit varian nya dengan hasil perhitungan harga pokok produksi menurut UMKM Republik Kebab Premium, metode *full costing*, dan *direct costing*. Untuk varian *big beef kebab original sauce* berturut-turut sebesar Rp12.668,-, Rp12.702,-, dan Rp12.208,- dan untuk varian *big beef kebab creamy cheese sauce* berturut-turut sebesar Rp15.188,-, Rp15.222,-, dan Rp14.728,-. Perbedaan ini dikarenakan perbedaan pembebanan biaya di *overhead* pabrik. Berdasarkan dari perhitungan dalam penentuan harga pokok produksi per unit perhitungan metode *full costing* lebih tinggi dari perhitungan menurut UMKM Republik Kebab Premium dan menurut metode *direct costing*.

Kata Kunci: Harga pokok produksi, *full costing*, *direct costing*

Abstract

Cost of production helps business owners to determine the selling price of the product and determine the profit to be achieved. The purpose of the research conducted by the author at MSME of the Republic of Kebab Premium is to analyze and compare the calculation of the cost of production using the full costing and direct costing methods in accordance with the allocation of costs to the MSME of the Republic of Kebab Premium. The method of data collection by the author for field research was carried out by means of interviews and documentation to obtain primary data for the Republic of Kebab Premium MSME. The author took two kebab variants, namely big beef kebab original sauce and big beef kebab creamy cheese sauce, which were the best-selling variants in the research period. The author converts the cost of production to per unit variant with the results of the calculation of the cost of production according to MSME Republic Kebab Premium, full costing method, and direct costing. For the big beef kebab original sauce variant, Rp. 12,668,-, Rp. 12,702, and Rp. 12,208, respectively, and for the big beef kebab, creamy cheese sauce, it is Rp. 15,188,-, Rp. 15. 222, -, and Rp. 14,728, -. This difference is due to differences in the assignment of costs to factory overhead. Based on the calculation in determining the cost of production per unit, the calculation of the full costing method is higher than the calculation according to the MSME Republic of Kebab Premium and according to the direct costing method.

Keyword: Cost of production, *full costing*, *direct costing*