

Abstrak

Setiap perusahaan selalu menetapkan harga jual pada titik maksimal. Untuk mencapai hal tersebut, perusahaan harus memasukkan seluruh biaya yang dikeluarkan sehingga dapat menentukan harga jual tersebut. Dalam menentukan harga jual, terdapat dua metode yaitu *market-based approach* dan *cost-based approach*. *Market-based approach* merupakan metode penentuan harga dengan pendekatan harga pasar. Sedangkan *cost-based approach* merupakan metode penentuan harga dengan pendekatan biaya yang dikeluarkan ditambah *mark-up*. Tujuan penelitian ini untuk membandingkan metode dalam menentukan harga jual antara perhitungan suatu perusahaan dan metode *cost-based approach*. Perusahaan yang penulis jadikan objek penelitian yaitu CV Yaris. Penulis menggunakan metode kualitatif deskriptif dalam menulis karya tulis ini. Berdasarkan perbandingan tersebut, terdapat perbedaan antara perhitungan CV Yaris dan metode *cost-based approach*. Perbedaan ini dikarenakan terdapat suatu biaya yang belum dimasukkan oleh CV Yaris. Biaya yang belum dimasukkan oleh CV Yaris yaitu biaya tidak langsung yang mana masih berpengaruh terhadap proses produksi. Sebaiknya CV Yaris memasukkan seluruh biaya, baik itu biaya langsung maupun biaya tidak langsung, sehingga biaya yang dikeluarkan lebih akurat dan penentuan harga jual lebih maksimal.

Kata kunci : harga jual, *cost-based approach*, *mark-up*

Abstract

Every company always set the selling price at the maximum point. To achieve that, the company must include all cost incurred so that it can determine the selling price. In determining the selling price, there are two method, namely market-based approach and cost-based approach. Market-based approach is a method of determining prices with a market price approach. While the cost-based approach is a method of determining the price with a cost approach plus a mark-up. The purpose of this study is to compare the method in determining the selling price between the calculation of a company and the cost-based approach. The company that the author makes the object of research is CV Yaris. The author uses descriptive qualitative method in writing this paper. Based on this comparison, there are differences between the calculation of CV Yaris and the cost-based approach method. This difference is because there is a cost that has not been included by CV Yaris. Cost that have not beed included by CV Yaris are indirect cost which still affect the production process. CV Yaris should include all cost, both direct cost and indirect cost, so that the cost incurred are more accurate and the determination of the selling price is maximized.

Keywords : *selling price, cost-based approach, mark-up*