

Abstrak

Tujuan utama dari kegiatan usaha adalah untuk memperoleh laba. Agar laba dapat diperoleh secara optimal, pelaku usaha hendaknya mampu memperhitungkan harga pokok produksi. Ketepatan dalam perhitungan harga pokok produksi dapat mempengaruhi tingkat laba yang diterima, karena menjadi dasar dalam penetapan harga jual. Penelitian ini dilakukan pada UMKM Toko Roti Abadi yang bergerak di bidang produksi makanan. UMKM Toko Roti Abadi telah melakukan pencatatan akuntansi dan perhitungan harga pokok produksi secara sederhana, namun perhitungan yang dilakukan masih belum tepat dan akurat. Karena kurangnya pemahaman pelaku usaha, beberapa komponen biaya produksi tidak turut diperhitungkan. Dalam menetapkan harga jual produk, UMKM Toko Roti Abadi tidak menargetkan margin laba yang diinginkan, sehingga harga jual ditetapkan berdasarkan harga jual di pasaran. Penelitian ini bertujuan untuk mengetahui perbedaan perhitungan harga pokok produksi yang dilakukan UMKM Toko Roti Abadi dan perhitungan dengan metode *full costing*, serta pengaruhnya terhadap harga jual yang ditetapkan dan margin laba yang diperoleh. Hasil penelitian menunjukkan angka perhitungan lebih tinggi pada perhitungan menggunakan metode *full costing*. Perbedaan tersebut disebabkan karena UMKM Toko Roti Abadi tidak mencantumkan biaya tenaga kerja langsung untuk pemilik dan belum membebankan biaya *overhead*.

Kata kunci: Metode full costing, Harga Pokok Produksi, Harga Jual Produk.

Abstract

The main purpose of business activity is to earn profit. So that profits can be obtained optimally, businessmen should be able to calculate the cost of production. Accuracy in the calculation of the cost of production can affect the level of profit received, because it becomes the basis for determining the selling price. This research was conducted at the MSME of Abadi Bakery which is engaged in food production. MSME Abadi Bakery has made simple accounting records and calculation of the cost of production, but the calculations are still not precise and accurate. Due to the lack of understanding of businessmen, several components of production costs are not taken into account. In setting the selling price of the product, the MSME of the Abadi Bakery does not target the desired profit margin, so the selling price is set based on the selling price in the market. This study aims to determine the differences in the calculation of the cost of production carried out by MSME Abadi Bakery and the calculation using the full costing method, as well as its effect on the selling price set and the profit margin obtained. The results showed that the calculation number was higher in the calculation using the full costing method. This difference is due to the MSMEs of the Abadi Bakery that do not include direct labor costs for the owner and have not charged overhead costs.

Keywords: Full costing method, Cost of Production, Product Selling Price.