

ABSTRAK

Tri Susiati, Indikator Perhitungan Harga Pokok Produksi Terhadap Harga Jual Karpet Karakter di Pabrik Konveksi Laskar Srikandi Desa Tlogo. Dibawah bimbingan Adi Darmawan Erwanto, S.E., MA., Ak., CA.

Perhitungan harga pokok produksi karpet pabrik ini menghitung berdasarkan perkiraan dengan menggunakan metode *full costing* yang mencakup biaya bahan baku, biaya tenaga kerja langsung, dan biaya overhead pabrik baik yang variabel maupun yang tetap. Perhitungan harga pokok produksi yang tepat akan menghasilkan harga jual yang tepat. Sehingga kesalahan dalam menentukan harga pokok pada suatu produk akan menghasilkan ketidakwajaran pada harga jual.

Tujuan dari tugas akhir ini adalah untuk mengetahui perhitungan harga pokok produksi terhadap harga jual karpet karakter di pabrik konveksi Laskar Srikandi di desa Tlogo.

Pada tugas akhir ini penulis menggunakan pendekatan deskriptif kualitatif dengan sumber data primer dan sekunder. Proses dari teknik pengumpulan data dari tugas akhir ini dengan observasi, wawancara, serta dokumentasi.

Simpulan dari tugas akhir ini yaitu mekanisme Perhitungan Harga Pokok Produksi Terhadap Harga Jual Karpet Karakter Di Pabrik Konveksi Laskar Srikandi Desa Tlogo telah berjalan sesuai dengan metode *full costing* meski ada beberapa biaya yang seharusnya tidak dicantumkan.

Kata Kunci : Biaya, Harga Pokok, Perhitungan Harga Pokok Produksi, Harga Jual, Karpet, Pabrik

ABSTRACT

Tri Susiati, Indicator Calculation of Cost of Production Selling Price Of Carpet character in Factory Village Heroine Tlogo Convection Warriors. Under the guidance of Adi Darmawan Erwanto, S.E., MA., Ak., CA.

The calculation of the factory carpet cost of goods is calculated based on estimates using the full costing method which includes raw material costs, direct labor costs, and factory overhead costs both variable and fixed. The calculation of the exact cost of production will produce the right selling price. So the mistake in determining the cost of goods in a product will result in mismatch in the selling price.

The purpose of this final task is to determine the calculation of the cost of production to the selling price of the character carpet at the convection factory Laskar Srikandi in the village Tlogo.

In this final project the author uses a qualitative descriptive approach with primary and secondary data sources. The process of data collection techniques from this final project is observation, interviews, and documentation.

The conclusion of this final task is the mechanism of Calculation of Cost of Production Against the Price of Carpet Selling Character at Convection Factory Laskar Srikandi Tlogo Village has been run in accordance with the full costing method although there are some costs that should not be listed.

Keywords: Cost, Cost of Goods, Calculation of Cost of Production, Selling Price, Carpet, Factory