

ADE FITRI WIYANTI. NIM 210331100103. Penentuan Harga Pokok Produksi Menggunakan Metode *Full Costing* dan *Variable Costing* Bagi UMKM *Fried Chicken* Pokwan Askara. Dibawah bimbingan **R. Arief Firmansyah, S.TP., M.Si.** dan **Cahyo Indarto, STP., MP., Ph.D.**

ABSTRAK

UMKM memiliki peran strategis dalam perekonomian Indonesia, namun sering menghadapi tantangan dalam pengelolaan biaya produksi. Penelitian ini bertujuan untuk menganalisis perhitungan harga pokok produksi (HPP) menggunakan metode *full costing* dan *variable costing* pada UMKM *Fried Chicken* Pokwan Askara di Kediri. Pendekatan *full costing* memperhitungkan seluruh biaya produksi, baik tetap maupun variabel, sedangkan *variable costing* hanya mencakup biaya variabel. Data penelitian diperoleh melalui wawancara langsung dengan pemilik usaha, observasi proses produksi, dan dokumentasi catatan biaya. Perhitungan HPP dilakukan dengan membagi total biaya produksi dengan jumlah produk yang dihasilkan dalam satu bulan. Hasil menunjukkan bahwa metode *full costing* menghasilkan HPP sebesar Rp7.969 per unit, sedangkan metode *variable costing* sebesar Rp7.893 per unit, dengan selisih Rp76 per unit. Penentuan harga jual menggunakan pendekatan *cost-plus pricing* menunjukkan harga jual tertinggi pada laba 50% adalah Rp11.953 pada metode *full costing* dan Rp11.839 pada metode *variable costing*. Perbedaan ini disebabkan oleh pengalokasian biaya tetap pada metode *full costing*. Penelitian ini merekomendasikan penggunaan metode *full costing* untuk perhitungan harga jual yang mencakup semua biaya, dan *variable costing* untuk analisis efisiensi jangka pendek. Implementasi kedua metode ini diharapkan dapat mendukung pengambilan keputusan strategis dan meningkatkan daya saing UMKM *Fried Chicken* Pokwan Askara di pasar.

Kata Kunci: *Full Costing*, UMKM, *Variable Costing*.

ADE FITRI WIYANTI. NIM 210331100103. *Determination of Cost of Goods Manufactured Using Full Costing and Variable Costing Methods for Fried Chicken Pokwan Askara MSME.* Dibawah bimbingan **R. Arief Firmansyah, S.TP., M.Si.** dan **Cahyo Indarto, STP., MP., Ph.D.**

ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) play a strategic role in Indonesia's economy but often face challenges in managing production costs. This study aims to analyze the calculation of the cost of goods manufactured (COGM) using the full costing and variable costing methods at Fried Chicken Pokwan Askara MSME in Kediri. The full costing method accounts for all production costs, both fixed and variable, while the variable costing method includes only variable costs. Research data were obtained through direct interviews with business owners, observations of the production process, and documentation of cost records. COGM calculations were performed by dividing total production costs by the number of units produced in one month. The results showed that the full costing method produced a COGM of Rp7,969 per unit, while the variable costing method produced Rp7,893 per unit, with a difference of Rp76 per unit. Selling price determination using the cost-plus pricing approach indicated the highest selling price at a 50% profit margin: Rp11,953 (full costing) and Rp11,839 (variable costing). This difference arises from the allocation of fixed costs in the full costing method. This study recommends using the full costing method for determining selling prices that cover all costs and the variable costing method for short-term efficiency analysis. The implementation of these methods is expected to support strategic decision-making and enhance the competitiveness of Fried Chicken Pokwan Askara MSME in the market.

Keywords: Full Costing, MSME, Variable Costing.