

ABSTRAK

Perhitungan harga pokok produksi berdasarkan metode *full costing* lebih tepat dan akurat. Dikarenakan metode *full costing* memasukkan seluruh komponen biaya yang digunakan dengan detail untuk proses produksi. Tujuan dari penelitian ini yaitu untuk menganalisis perbandingan perhitungan harga pokok produksi dengan metode *full costing* dan perhitungan harga pokok produksi UKM *Digital Printing Central Print*. Hasil penelitian memperlihatkan bahwa perhitungan harga pokok produksi berdasarkan metode *full costing* menunjukkan angka yang lebih tinggi dari perhitungan harga pokok produksi berdasarkan metode UKM *Digital Printing Central Print*. Harga pokok produksi dengan menggunakan metode *full costing* sebesar Rp 22.971,-. Sedangkan untuk hasil perhitungan dengan menggunakan metode UKM *Digital Printing Central Print* sebesar Rp 20.628,-. Hal ini disebabkan UKM *Digital Printing Central Print* hanya memasukkan biaya bahan baku flexi china saja, biaya tenaga kerja dan biaya *overhead* listrik saja. Dan tidak memasukkan biaya bahan baku lainnya seperti biaya tinta, biaya lem, dan biaya mata ayam, dan *overhead* lainnya seperti biaya penyusutan peralatan produksi, biaya sewa tempat, dan biaya tissue dalam penentuan harga pokok produksi.

Kata Kunci: Harga Pokok Produksi, Biaya, Metode *Full Costing*.

ABSTRACT

The calculation of the cost of production based on the full costing method is more precise and accurate. Because the full costing method includes all cost components used in detail for the production process. The purpose of this study is to analyze the comparison of the calculation of the cost of production with the Full Costing method and the calculation of the cost of production for UKM Digital Printing Central Print. The results of the study show that the calculation of the cost of production based on the full costing method shows a higher number than the calculation of the cost of production based on the UKM Digital Printing Central Print method. The cost of production using the full costing method is IDR 22,971. As for the calculation results using the UKM Digital Printing Central Print method, it is IDR 20,628. This is because UKM Digital Printing Central Print only includes flexi china raw material costs, labor costs and electricity overhead costs. And does not include other raw material costs such as ink costs, glue costs, and chicken eye costs, and other overheads such as production equipment depreciation costs, space rental costs, and tissue costs in determining the cost of production.

Keywords: Cost of Production, Cost, Full Costing Method

