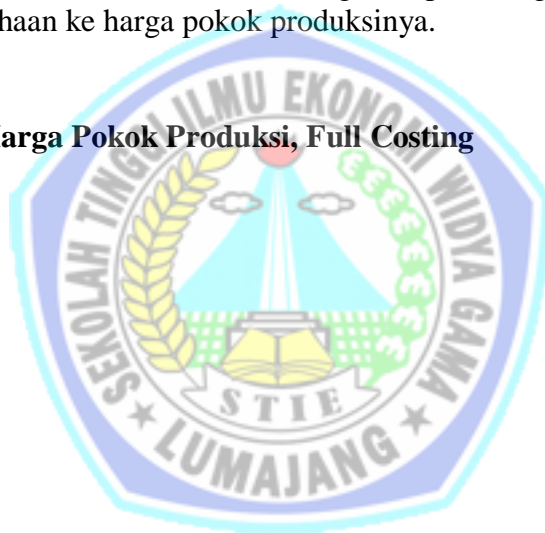


ABSTRAK

Dengan berdasarkan latar belakang diatas maka rumusan permasalahan dalam penelitian ini adalah bagaimana perbedaan anantara hasil perhitungan harga pokok produksi metode sederhana dengan metode harga pokok produksi full costing, untuk mengetahui perbedaan anantara perhitungan harga pokok produksi metode sederhana dengan perhitungan harga pokok produksi metode full costing. Dalam penelitian ini penulis menggunakan metode analisis data dengan pendekatan deskriptif kualitatif yaitu suatu penelitian yang digunakan untuk mendeskripsikan dan menganalisis fenomena, peristiwa, aktivitas sosial sikap kepercayaan. Terdapat selisih perhitungan harga pokok produksi antara metode perusahaan dan metode full costing sebesar Rp.188. Jadi perhitungan perusahaan lebih murah daripada full costing dikarenakan perhitungan metode full costing memperhitungkan semua biaya yang terjadi di perusahaan. Sebaiknya perusahaan melakukan perhitungan harga pokok produksi menggunakan metode perhitungan full costing dikarenakan metode full costing memperhitungkan seluruh biaya yang terjadi di perusahaan ke harga pokok produksinya.

Kata Kunci : Harga Pokok Produksi, Full Costing



ABSTRACT

Based on the above background, the formulation of the problem in this research is how the difference between the results of the calculation of the cost of goods manufactured using the simple method and the full costing method of cost of goods manufactured, to find out the difference between the calculation of the cost of goods manufactured using the simple method and the calculation of the cost of goods manufactured using the full costing method. In this study, the authors use data analysis methods with a qualitative descriptive approach, which is a study used to describe and analyze phenomena, events, social activities, attitudes of trust. There is a difference in the calculation of the cost of production between the company's method and the full costing method of Rp.188. So the company's calculation is cheaper than full costing because the full costing method calculates all costs incurred in the company. The company should calculate the cost of production using the full costing calculation method because the full costing method takes into account all costs incurred in the company to the cost of production.

Keywords: *Cost of Production, Full Costing*

