

## ABSTRAK

Mira Rumondang Hutabarat,2023: Analisis Perhitungan Harga Pokok Produksi Pada Usaha Kerupuk Ikan Tamban Pelangi Di Kelurahan Sei Lekop, Kecamatan Bintan Timur, Kabupaten Bintan.

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Penelitian ini bertujuan untuk menganalisis dan mengetahui perbandingan perhitungan harga pokok produksi metode pencatatan sederhana, Metode *Full Costing* dan Metode *Variabel Costing* pada usaha kerupuk ikan tamban pelangi yang dilakukan Mak Yati. Adapun metode yang digunakan dalam penelitian ini adalah deskriptif kuantitatif untuk menganalisis perhitungan harga pokok produksi. Pengambilan data dilakukan dengan metode survey,wawancara, dan pengamatan langsung dilapangan sehingga dilihat dari sudut pandang jenisnya, data yang digunakan adalah data primer dan data sekunder. Hasil Penelitian ini menunjukkan bahwa perhitungan harga pokok produksi konvensional Rp 45.001.314, perhitungan harga pokok produksi metode *full costing* Rp. 45.968.660, dan perhitungan harga pokok produksi metode *variabel costing* Rp. 45.758.914. Perhitungan harga pokok produksi metode konvensional dalam penelitian ini lebih rendah dibandingkan dengan perhitungan harga pokok produksi metode *full costing* dan metode *variabel costing*. Hal ini disebabkan karena pelaku usaha tidak mengetahui cara perhitungan harga pokok produksi yang tepat. Sehingga pelaku usaha tidak memasukkan seluruh biaya yang digunakan selama dalam proses produksi.

**Kata Kunci:** Harga Pokok Produksi Metode Konvensional, Metode *Full Costing*, Metode *Variabel Costing*

## ***ABSTRACT***

Mira Rumondang Hutabarat, 2023: Analysis of Calculation of Cost of Production in the Tamban Pelangi Fish Cracker Business in Sei Lekop Village, East Bintan District, Bintan Regency.

Supervisors: Jack Febriand Adel, SE, Ak, M.Si, CA and Asri Eka Ratih, SE., M.Si.

This study aims to analyze and find out the comparison of the calculation of the cost of production using the simple recording method, the Full Costing Method and the Variable Costing Method in the Tamban Pelangi fish cracker business conducted by Mak Yati. The method used in this research is descriptive quantitative to analyze the calculation of the cost of production. Data collection was carried out using survey methods, interviews, and direct field observations so that from the point of view of its type, the data used were primary data and secondary data. The results of this study indicate that the calculation of the conventional cost of production is Rp. 45,001,314, the calculation of the cost of production using the full costing method is Rp. 45,968,660, and the calculation of the cost of production using the variable costing method is Rp. 45,758,914. The calculation of the cost of goods manufactured by the conventional method in this study is lower than the calculation of the cost of production by the full costing method and the variable costing method. This is because business actors do not know how to calculate the correct cost of production. So that business actors do not include all costs used during the production process.

**Keywords:** Conventional Cost of Production Method, Full Costing Method, Variable Costing Method