

## ABSTRACT

*Angelina Wahyuni Tambunan, 2023 : Analisis Perhitungan Harga Pokok Produksi Rumah Pada PT XY Tanjungpinang  
Dosen Pembimbing : Inge Lengga Sari Munthe, S.E., Ak., M.Si., CA; Rizki Yuli Sari, S.E., M.Si*

*This study aims to determine the method of determining the cost of goods produced by houses carried out so far by one of the developer companies PT XY Tanjungpinang. Initial research at PT XY Tanjungpinang found that there was no detailed cost classification, then there were costs that should be included in the overhead cost category included in the income statement, and the company was known not to include fixed asset costs that were directly related to its production. As a result, it affects the selling price and profit achieved. Through research, it is expected to help determine the classification of costs and calculation of the cost of goods produced by type 36 houses using the cost of goods produced method with the full costing method. At PT XY in accordance with the concept of cost accounting. This study used quantitative descriptive analysis method. The types of data used are primary data and secondary data. Data collection techniques with interviews, literature research, documentation, observation. The results of the research conducted concluded that there was a difference in the calculation of the cost of goods produced per housing unit according to the company PT XY amounted to Rp 121,109,083 and according to the full costing method amounted to Rp 122,206,083, there was a difference of Rp 1.096,833. This occurs after classifying costs and calculating costs according to the concept of cost accounting, known as fixed and variable costs. So that the calculation of the cost of goods produced can be determined precisely.*

**Keywords:** *Cost of Goods Produced, Full Costing Method, Production Cost*

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Penelitian ini bertujuan untuk mengetahui metode penentuan harga pokok produksi rumah yang dilakukan selama ini oleh salah satu perusahaan developer PT XY Tanjungpinang. Penelitian awal pada PT XY Tanjungpinang ditemukan belum adanya penggolongan biaya secara rinci, lalu terdapat biaya yang seharusnya termasuk dalam kategori biaya *overhead* dimasukkan ke dalam laporan laba rugi, dan perusahaan diketahui tidak memasukkan biaya aktiva tetap yang berhubungan langsung dengan produksinya. Akibatnya berpengaruh terhadap harga jual dan laba yang dicapai. Melalui penelitian diharapkan dapat membantu untuk mengetahui penggolongan biaya dan perhitungan harga pokok produksi rumah tipe 36 menggunakan metode harga pokok produksi dengan metode *full costing*. Pada PT XY sesuai dengan konsep akuntansi biaya. Penelitian ini menggunakan metode analisis *deskriptif kuantitatif*. Jenis data yang digunakan adalah data primer dan data sekunder. Teknik pengumpulan data dengan wawancara, penelitian pustaka, dokumentasi, observasi. Hasil penelitian yang dilakukan disimpulkan bahwa terdapat perbedaan perhitungan harga pokok produksi per unit rumah menurut perusahaan PT XY sebesar Rp 121.109.083 dan menurut metode *full costing* sebesar Rp 122.206.083, terdapat selisih sebesar Rp 1.096.833. Hal ini terjadi setelah dilakukan penggolongan biaya dan perhitungan biaya sesuai konsep akuntansi biaya dikenal adanya biaya tetap dan variabel. Sehingga perhitungan harga pokok produksi dapat ditentukan secara tepat.

**Kata kunci :** Harga Pokok Produksi, Metode *Full Costing*, Biaya Produksi