

## ABSTRACT

*Daniel Trino Lumbantobing, 2023 : Analysis of Cost of Goods Manufactured Using Full Costing and Variable Costing Methods (Case Study of Boga Rasa Micro Business in Tanjungpinang City) Supervisor: Fatahurrazak, SE, Ak, M.Ak, CA and Asri Eka Ratih, SE, M.Si.*

*This study aims to analyze the calculation of cost of goods produced using the full costing and variable costing methods at Boga Rasa microbusiness in Tanjungpinang City. This research uses quantitative descriptive analysis method by comparing the calculation of conventional cost of goods manufactured with full costing and variable costing methods. The results of this study indicate that the calculation of the cost of goods produced by the conventional method is not in accordance with accounting principles because it does not take into account all production costs incurred. So with that, an alternative is needed to calculate the cost of goods produced with the full costing and variable costing methods. Based on the objectives and considerations in the study, the full costing method is considered more effective in calculating the cost of goods produced by Boga Rasa Micro Business because in this method all production costs are taken into account so that it can provide accurate information regarding the cost of goods produced and profit to the maximum.*

**Keywords:** *Cost of Goods Manufactured, Full Costing Method. Variable Costing Method.*

## ABSTRAK

Daniel Trino Lumbantobing, 2023 : Analisis Harga Pokok Produksi Dengan Menggunakan Metode Full Costing Dan Variabel Costing (Studi Kasus Usaha Mikro Boga Rasa Kota Tanjungpinang)  
Pembimbing: Fatahurrazak, SE., Ak., M.Ak., CA dan Asri Eka Ratih, SE., M.Si

Penelitian ini bertujuan untuk menganalisis perhitungan harga pokok produksi dengan menggunakan metode *full costing* dan *variable costing* pada Usaha mikro Boga Rasa Kota Tanjungpinang. Penelitian ini menggunakan metode analisis deskriptif kuantitatif dengan membandingkan perhitungan harga pokok produksi konvensional dengan metode *full costing* dan *variable costing*. Hasil penelitian ini menunjukkan bahwa perhitungan harga pokok produksi dengan metode konvensional belum sesuai dengan prinsip akuntansi karena tidak memperhitungkan seluruh biaya produksi yang dikeluarkan. Maka dengan itu dibutuhkan alternatif perhitungan harga pokok produksi dengan metode *full costing* dan *variable costing*. Berdasarkan tujuan dan pertimbangan dalam penelitian, metode *full costing* dinilai lebih efektif dalam perhitungan harga pokok produksi Usaha Mikro Boga Rasa karena pada metode ini seluruh biaya produksi diperhitungkan sehingga dapat memberikan informasi yang akurat terkait harga pokok produksi dan laba secara maksimal.

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