

## ABSTRACT

Erwin Saputra, 2023: *Analysis of Cost of Production Using the Full Costing Method for Determining Selling Prices Using the Cost Plus Pricing Method (Case Study on Pak Sopiyan's Business in Toapaya Asri Village, Toapaya District, Bintan Regency)*  
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*This study aims to analyze the calculation of the cost of production using the full costing method and determining the selling price using the cost plus pricing method in Pak Sopiyan's business in Toapaya Asri Village, Toapaya District during the research period August-October 2022. This research uses a quantitative descriptive method by comparing production costs conventional and conventional. full cost method. Furthermore, the determination of the selling price of cost plus pricing uses full costing of production costs. Data collection was carried out through observation, interviews and direct observation in the field, so according to the type of this research used primary data and secondary data (literary study). Based on production costs in the research period August, September and October of Rp. 39,964 and the selling price is determined using the cost plus pricing method, if following the expected profit of 50% with a selling price of Rp. 59,946.*

**Keywords:** *Cost of Production, Full Costing, Cost Plus Pricing*

## ABSTRAK

Erwin Saputra,2023: Analisis Harga Pokok Produksi Dengan Metode Full Costing Terhadap Penentuan Harga Jual Dengan Metode Cost Plus Pricing (Studi Kasus Pada Usaha Pak Sopiyan di Desa Toapaya Asri Kecamatan Toapaya Kabupaten Bintan)  
Dosen Pembimbing: H. Achmad Uzaimi, SE., Ak., M.Si dan Asri Eka Ratih, SE., M.Si

Penelitian ini bertujuan untuk menganalisis perhitungan harga pokok produksidengan metode full costing dan penentuan harga jual dengan metode cost plus pricing pada usaha Pak Sopiyan di Desa Toapaya Asri Kecamatan Toapaya selama periode penelitian Agustus-Oktober 2022. Penelitian ini menggunakan metode deskriptif kuantitatif dengan membandingkan biaya produksi konvensional dan konvensional. metode biaya penuh. Selanjutnya penentuan harga jual cost plus pricing menggunakan full costing biaya produksi. Pengumpulan data dilakukan melalui observasi, wawancara dan pengamatan langsung di lapangan, sehingga menurut jenisnya penelitian ini menggunakan data primer dan data sekunder (studi kepustakaan). Berdasarkan biaya produksi pada periode penelitian Agustus, September dan Oktober sebesar Rp. 39.964 dan harga jual ditentukan dengan metode cost plus pricing, jika mengikuti keuntungan yang diharapkan sebesar 50% dengan harga jual Rp. 59.946.

Kata Kunci: Harga Pokok Produksi, Full Costing, Cost Plus Pricing

