ABSTRACT

Fergiawan Akbar, 2015, SKRIPSI. Title: “The Calculation of Main Production Cost with Full Costing method as the Basic in Determining the Selling Price” (Problem Based Learning Rengginang Sari Ikan UKM in Sumenep)

Guide: Hj. Meldona SE., MM., Ak., CA
Keyword: Main Production Cost, Full Costing method, Selling Price

UKM does not often incorporate all elements of cost in calculating the main cost of production, this affects to the accurateness in determining the selling price of its products, especially for UKM that focuses on manufacturing. This study aims to determine the calculation of the cost of production which has been carried out by Rengginang Sari Ikan UKM and comparing with the calculation of the cost of production using full costing method, the results of the calculation of the production cost will then be used as the determination of the selling price.

The method that is used in this research is qualitative descriptive method. The data collection technique is by observation and interview to the owner and leader of Rengginang Sari Ikan UKM. The data analysis is through three stages: data reduction, data presentation and conclusion.

The findings of the study showed that the calculation of the main cost of the production which has been done by Rengginang Sari Ikan UKM yet include all elements of the costs incurred in the production process such as auxiliary material costs, costs of care and maintenance of equipment and the cost of depreciation of equipment. The calculation results of Rengginang ikan is Rp. 10,920,7 and sweet Renggiang is Rp. 10,021,4. While with the full costing method, all the cost elements has been included in the calculation of the cost of production, the results of the calculation of the production cost with a full costing method for Rengginang Ikan is Rp. 11,152,5 and sweet Renggiang is Rp. 10,588,2. So the difference between the full costing method with the method performed by the Rengginang Sari Ikan UKM is Rengginang Ikan Rp. 231,8 and sweet Rengginang is Rp. 566,4. It can be concluded that the exact method used by Rengginang Sari Ikan UKM is full costing method because this method takes into account all elements of the costs incurred in the production process, so that Rengginang Sari Ikan UKM can be competitive in determining the product selling price.