

**PENENTUAN HARGA POKOK PRODUKSI DENGAN
MENGUNAKAN PENDEKATAN *VARIABLE COSTING***

(Studi Kasus pada DAN'S KONVEKSI)

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INTISARI *)

Tujuan dari penelitian ini adalah untuk menghitung dan menganalisis harga pokok produksi dan perbedaan perhitungan harga pokok produksi percetakan dengan menggunakan metode Variable Costing . Hasil perhitungan harga pokok produksi dengan jumlah percetakan sablon sebanyak 821 produk pada bulan Desember 2017, didapat perhitungan harga pokok produksi pada percetakan sablon sebesar Rp 32.763.000,00, sedangkan perhitungan menggunakan metode Variable Costing diperoleh hasil sebesar Rp 44.664,100,00. Harga pokok produksi pada jenis produk percetakan sablon yang dengan harga pokok per-unit Rp 44.638,00. Berdasarkan dari hasil penelitian dapat disimpulkan bahwa DAN'S KONVEKSI tidak menggunakan metode Variable Costing karena tidak memasukkan biaya overhead pabrik, seharusnya perusahaan menggunakan metode Variable costing karena memperhitungkan seluruh biaya variabel.

Kata kunci : Harga pokok produksi,metode variable costing

**ANALYZE CALCULATION COST OF GOODS MANUFACTURED
MAKE USE OF VARIABLE COSTING APPROACH
(Case Studies on DAN'S Convection)**

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ABSTARCK

The purpose of this research is to calculate and analyze the cost of production and the difference in the calculation cost of production printing by using the Variable Costing method. The results of the calculation of cost of goods manufactured by the number of screen printing as many as 821 products in December 2017, obtained the calculation the cost of goods manufactured at screen Printing amounting to Rp 32,763,000.00, while the calculation using the Variable Costing method obtained results of Rp 44,664,100,00. The cost of production in the type of screen printing products with a cost unit of Rp. 44,638.00. Based on the results of the study it can be concluded that DAN'S CONVECTION does not use the Variable Costing method because it does not include factory overhead costs, the company should use the Variable costing method because it takes into account all variable costs.

Keywords :Calculation of goods,variable costing approach