

ABSTRACT

This research was conducted aiming to determine the efficiency between the full costing method and the variable costing method in setting the selling price at the MR . Teto's restaurant Yogyakarta. This type of research is descriptive qualitative. Data collection method was done by interview and documentation. The data analysis technique used is descriptive qualitative with cultural themes. From the results of data analysis, the results show (1) There was a difference between the full costing method and the variable costing method because this variable costing method does not take into account all costs such as fixed factory overhead costs while the full costing method takes into account all costs that are variable or fixed. (2) Determination of the selling prices according to the company method (variable costing) is lower than the selling price of the method of cost plus pricing with the full costing approach. This is because the company does not take into account all costs in determining selling prices such as Variable BOP and non-production costs

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

ABSTRAK

Penelitian ini dilakukan bertujuan untuk mengetahui efisiensi antara metode *full costing* dan metode *variable costing* dalam menetapkan harga jual pada rumah makan MR. Teto Yogyakarta. Jenis penelitian ini adalah deskriptif kualitatif. Metode pengumpulan data menggunakan wawancara serta dokumentasi. Teknis analisis data yang digunakan adalah deskriptif kualitatif dengan tema kultural. Dari hasil analisis data, hasil penelitian menunjukkan (1) Terdapat perbedaan antara metode *full costing* dengan metode *variable costing* hal ini disebabkan karena metode *variable costing* tidak memperhitungkan semua biaya seperti biaya *overhead* pabrik tetap sedangkan metode *full costing* memperhitungkan semua biaya yang bersifat variabel maupun tetap. (2) Penentuan harga jual menurut metode perusahaan (*variable costing*) lebih rendah dibandingkan harga jual metode *cost plus pricing* dengan pendekatan *full costing*. Hal ini disebabkan karena perusahaan tidak memperhitungkan semua biaya dalam penentuan harga jual seperti BOP variabel dan biaya *non* produksi.

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