

*Comparative Analysis of Cost of Goods Sold with Full Costing Method,  
Variabel Method and Simple Method on Profit in Walingi Batik  
Business*

*Emanuella Ratih Sabartuti*

*181600180*

ABSTRAC

*This research was conducted to find out the calculation of the cost of goods sold using the full costing method using the real method for profits in the Walingi batik business. The documentation method and interview method were used as data collection techniques. Because it is important for entrepreneurs to set the cost of goods sold because the calculation of the cost of goods sold that is too high will cause the selling price to be even higher, so that it will not be affordable by consumers' purchasing power and reduce the demand for these goods or services. It was concluded that the calculation of cost of goods is heavily influenced by fixed and variable factory overhead costs, direct labor costs, and also direct material costs. In applying the calculation of the cost of production of Batik Walingi, it takes into account direct material costs, direct labor costs, and variable factory overhead costs, but there are still some overhead costs that have not been calculated by Batik Walingi, so that the determination of the cost of production of Batik Walingi has not been carried out correctly. and accurate which causes the selling price has not been effective and efficient. This research shows that there is a discrepancy between the full costing method and the real method because the full costing method takes into account all cost elements including depreciation costs, while the real method is not taken into account.*

*Key word: Cost of Goods Sold, Full Costing Method, Profit*

Analisis Perbandingan Harga Pokok Penjualan Metode *Full Costing*, Metode *Variabel Costing* Dengan Metode Sederhana Terhadap Laba pada Usaha Batik Walingi

Emanuella Ratih Sabartuti  
181600180

ABSTRAK

Riset ini dilakukan untuk mengetahui Perhitungan Harga Pokok Penjualan Metode Full Costing Dengan Metode Real Terhadap Laba pada Usaha Batik Walingi. Metode dokumentasi dan metode wawancara digunakan sebagai teknik pengumpulan data. Dikarenakan penting bagi pengusaha untuk menetapkan harga pokok penjualan karna perhitungan harga pokok penjualan yang terlalu tinggi akan menyebabkan harga jual semakin tinggi pula, sehingga tidak akan terjangkau oleh daya beli konsumen dan mengurangi permintaan akan barang atau jasa tersebut. Disimpulkan bahwa perhitungan harga pokok sangat dipengaruhi oleh biaya overhead pabrik tetap maupun variabel, biaya tenaga kerja langsung, dan juga biaya bahan baku langsung. Dalam penerapan perhitungan harga pokok produksi Batik Walingi memperhitungkan biaya bahan baku langsung, biaya tenaga kerja langsung, dan biaya overhead pabrik yang bersifat variabel tetapi masih terdapat beberapa biaya overhead yang belum diperhitungkan oleh Batik Walingi, sehingga penetapan harga pokok produksi Batik Walingi belum dilakukan dengan tepat dan akurat yang menyebabkan harga jual belum efektif dan efisien. Riset ini menunjukkan bahwa terdapat ketidaksesuaian antara metode full costing dengan metode real dikarenakan metode full costing memperhitungkan semua unsur biaya termasuk biaya penyusutan, sedangkan metode real tidak diperhitungkan.

*Kata Kunci: Harga Pokok Penjualan, Metode Full Costing, Laba*