

ABSTRAK

Penentuan harga jual produk merupakan salah satu jenis pengambilan keputusan manajemen yang penting. Maka dari itu perusahaan dalam menentukan harga jual haruslah tepat.

Jenis penelitian adalah studi kasus. Data diperoleh dari wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan adalah (1) Mendeskripsikan prosedur penentuan harga pokok produksi pesanan yang dilaksanakan oleh Kerajinan Vivi Gerabah. (2) Mendeskripsikan prosedur penentuan harga pokok pesanan menurut teori. (3) Melakukan perbandingan antara prosedur penentuan harga pokok produksi menurut perusahaan dengan teori metode harga pokok pesanan. (4) Perbandingan total harga pokok produksi menurut Kerajinan Vivi Gerabah dan menurut teori.

Hasil Penelitian menunjukkan penentuan harga jual produk pesanan A (kendi kecil) dan pesanan B (kendi sedang) pada Kerajinan Vivi Gerabah belum tepat dikarenakan perhitungan harga jual produk menurut perusahaan lebih tinggi daripada perhitungan harga jual produk menurut metode *full costing*.

Kata kunci : penentuan harga jual, *job order costing*, *full cost – plus mark-up*.

ABSTRACT

Determining the selling price of a product is one of the most important management decisions. Therefore the company in determining the selling price must be appropriate.

The type of research is case study. Data is obtained from interviews, observation and documentation. Data analysis techniques used are (1) Describe the procedure of determining the cost order production executed by the Craft Vivi Pottery, (2) Describe the ordering costing procedure according to theory, (3) Compare the procedure of determining the cost of production according to the company with the job order costing, (4) Compare of total cost of production by Vivi Pottery to the theory.

The result of the research showed that the determination of selling price of order A (small jug) and medium pitcher) on Craft Vivi Pottery was not accurate because the calculation of pricing product price according to the company was higher than the calculation of product price according to full costing method.

Keywords: determination of selling price, job order costing, full cost - plus mark-up.