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INTISARI

ANALISIS PENENTUAN HARGA POKOK BERAS DENGAN METODE FULL COSTING DI KECAMATAN TIKUNG KABUPATEN LAMONGAN

Oleh

Dilla Eki Asmarawati

14321042

Telah dilakukan penelitian untuk menentukan harga pokok beras menggunakan metode *full costing*. Metode *full costing* penting digunakan karena memasukkan semua komponen-komponen biaya yang dikeluarkan dalam produksi. Metode *full costing* membantu dalam menentukan harga pokok yang benar dari suatu produk sehingga mengurangi ketidakpastian dalam menentukan harga jual. Tujuan dari penelitian ini untuk mengetahui perbedaan harga beras yang ditetapkan pemerintah dengan petani di Kecamatan Tikung Kabupaten Lamongan dan untuk mengetahui tingkat kelayakan pendapatan pada petani padi di Desa Jotosanur dan Desa Guminingrejo. Diambil sampel 5 (lima) petani dari setiap desa. Penelitian ini menggunakan data primer dan sekunder. Data primer diperoleh observasi dan wawancara langsung dengan petani di Desa Jotosanur dan Desa Guminingrejo sedangkan data sekunder diperoleh tidak secara langsung pada sumber datanya melainkan didapat dari sumber yang telah ada. Penelitian ini menunjukkan bahwa besarnya rata-rata harga pokok beras di Kecamatan Tikung adalah Rp. 3.170. Berdasarkan data observasi penelitian harga pokok beras di Desa Jotosanur lebih kecil dibandingkan dengan Desa Guminingrejo karena rata-rata biaya tenaga kerja di Desa Guminingrejo lebih tinggi. Berdasarkan perhitungan harga pokok di daerah sampel, besarnya harga pokok berada di bawah harga pokok pemerintah yang telah ditetapkan sebesar Rp. 7.300. jadi perhitungan laba dengan menggunakan metode *full costing* penetapan harga pokok pemerintah sudah layak bagi petani.

Kata kunci: harga pokok penjualan, *full costing*.

ABSTRACT

ANALYSIS OF DETERMINING THE COST OF RICE USING FULL COSTING METHOD IN TIKUNG SUB-DISTRICT LAMONGAN DISTRICT

By

Dilla Eki Asmarawati

14321042

Research has been conducted to determine the cost of rice using the full costing method. The full costing method is important because it includes all the components of costs incurred in production. This method helps in determining the exact cost of a product so that it reduces uncertainty in determining the selling price. The purpose of this study was to determine the differences in rice prices set by the government and farmers in Tikung Subdistrict Lamongan District and to determine the feasibility of income on rice farmers in Jotosanur village and Gumingrejo village.

A sample of 5 (five) farmers from each village was taken. This study uses primary and secondary data. The primary data obtained by direct observation and interviews with farmers in the Jotosanur Village and Gumingrejo Village and secondary data obtained is not directly on the data source, but derived from existing sources.

This study shows that the average cost of rice in Tikung District is Rp. 3.170. Based on observational data, the cost of rice in Jotosanur Village is smaller than Gumingrejo Village because the average labor cost in Gumingrejo Village is higher. Based on the calculation of the cost in the sample area, the amount of the basic price is below the cost of the government which has been set at Rp. 7,300. So the calculation of profit by using the full costing method for determining the cost of rice is feasible for farmers.

Keywords: cost of sale, full costing.