

ABSTRAK

Mutiara Oktafiany (61190096), Perhitungan Harga Pokok Penjualan Pada Ayam Madura Nern di UMKM TSM Cibubur.

Penentuan Harga Pokok Penjualan (HPP) sangat krusial bagi perusahaan dagang, karena dapat mengetahui peningkatan juga penurunan penjualan dari keuntungan yang diperoleh. Alasan penulis mengambil pembahasan tentang perhitungan harga pokok penjualan, agar usaha tersebut menjadi usaha yang mengikuti perhitungan akuntansi, dan bisa mengetahui dengan pasti harga jual serta keuntungan yang didapatkan selama berjualan ayam madura nern. Untuk menentukan harga pokok penjualan harus menentukan biaya produksi, jumlah produk yang dijual selama sebulan, harga pokok produksi, laba yang diharapkan, dan terakhir harga jual produk terlebih dahulu. Metode penelitian ini menggunakan metode analisis deskriptif kualitatif dengan metode pengumpulan data observasi, wawancara dan studi pustaka. Metode perhitungan harga pokok penjualan yang digunakan adalah metode harga pokok proses. Hasil penelitian ini menunjukkan bahwa harga pokok penjualan selama bulan Juli – Desember sebesar Rp 61.209.000, harga jual produk rata-rata yang didapatkan sebesar Rp 17.000 dan untuk laba rugi didapatkan kerugian selama bulan Juli – Desember sebesar Rp 188.955.

Kata Kunci : Harga Pokok Penjualan, Harga Jual, Laba Rugi

ABSTRACT

Mutiara Oktafiany (61190096), Calculation of Cost of Goods Sold in Madura Nern Chicken at UMKM TSM Cibubur.

Determining the Cost of Goods Sold (COGS) is very crucial for trading companies, because it can find out the increase in sales as well as the decrease in sales from the profits obtained. The reason why the author takes the discussion about the calculation of the cost of goods sold, so that the business becomes a business that follows accounting calculations, and can know with certainty the selling price and the profits obtained while selling Madura nern chicken. To determine the cost of goods sold must determine the cost of production, the number of products sold for a month, the cost of goods produced, the expected profit, and finally the selling price of the product in advance. This research method uses qualitative descriptive analysis methods with observational data collection methods, interviews and literature studies. The method of calculating the cost of goods sold used is the processed cost of goods method. The results of this study show that the cost of goods sold during July – December was IDR 61,209,000, the average selling price of products obtained was IDR 17,000 and for profit and loss, losses were obtained during July – December of IDR 188,955.

Keywords : Cost of Goods Sold, Selling Price, Profit and Loss