

## ABSTRAK

Penelitian ini dilatarbelakangi oleh perhitungan harga pokok produksi, perusahaan hanya membebankan biaya bahan baku, biaya tenaga kerja, dan biaya overhead pabrik yang tidak dirinci secara keseluruhan. Tujuan penelitian adalah untuk mengetahui harga pokok produksi menurut perusahaan Kripik Balado 4x7 Bintang Jaya, dan untuk mengetahui harga pokok produksi berdasarkan metode *Full Costing* di Kripik Balado 4x7 Bintang Jaya. Hasil penelitian menunjukkan harga pokok produksi berdasarkan perhitungan Kripik Balado 4x7 sebesar Rp 13.195/kg. Sedangkan harga pokok produksi berdasarkan perhitungan dengan metode *Full Costing* sebesar Rp 14.387. Perhitungan harga pokok produksi dengan metode perusahaan dan metode *Full Costing* memiliki perbedaan. Pada perhitungan harga pokok produksi dengan metode *Full Costing* harga pokok produksi yang dihasilkan lebih besar dibandingkan dengan perhitungan harga pokok produksi dengan metode perusahaan, dengan selisih sebesar Rp. 1.192/kg.

Kata kunci: *HPP, Full Costing, BOP*

## **ABSTRACT**

*This research is motivated by the calculation of the cost of production, the company only charges raw material costs, labor costs, and factory overhead costs which are not detailed in their entirety. The purpose of the study was to determine the cost of production according to the Kripik Balado 4x7 Bintang Jaya company, and to determine the cost of production based on the Full Costing method at Kripik Balado 4x7 Bintang Jaya. The results showed that the cost of production based on the calculation of Kripik Balado 4x7 was Rp. 13,195/kg. While the cost of production based on calculations using the Full Costing method is Rp. 14,387. The calculation of the cost of production using the company method and the Full Costing method has differences. In calculating the cost of production using the Full Costing method, the cost of production produced is greater than the calculation of the cost of production using the company method, with a difference of Rp. 1.192/kg.*

*Keywords: HPP, Full Costing, BOP*