ABSTRACTION

Nina Agustin 24219788

“Analysis of the Calculation of Cost of Production Using the Full Costing Method on Rifa Wet Spring Rolls”

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The determination of the cost of goods according to the Full Costing Method has an important role in making management decisions to determine the selling price of the product. The author's goal when writing this research is to find out how to calculate the cost of goods manufactured and the selling price set by the company and in accordance with accounting theory and understanding of BOP in the production process.

The method used in this research is a field study and literature study where data and information are collected through direct interviews with interested parties, relevant data and by reading books related to scientific writing.

After conducting research, it can be concluded that there is a difference in the cost of goods manufactured between the calculation according to the company and according to cost accounting theory. According to the Lumpia Basah Rifa method, the cost of production in October 2021 is IDR 9,344. Meanwhile, according to the Full Costing method, the cost of production in October 2021 is Rp. 9,350. It can be seen that the difference in the cost of production of Lumpia Basah Rifa with the Full Costing method is Rp. 6/portion. And the calculation of the selling price according to Lumpia Basah Rifa resulted in a selling price of Rp. 10,000. While the calculation of the selling price according to the Full Costing method is Rp. 11,220, the difference in the selling price according to Rifa's wet spring rolls and the Full Costing method is Rp. 1,220/portion.

Bibliography (2013-2020)