

## ABSTRAK

Agustino, Niko. 2019. Skripsi. Analisis Harga Jual Tembakau Dari Sisi Proses dan Petani Menggunakan *Full Costing* dan *Variable Costing* (Studi Kasus Desa Kandang Jati, Kraksaan, Kab. Probolinggo). *Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo*.

Penelitian ini dilakukan di desa Kandang Jati, Kraksaan, Kab. Probolinggo dengan tujuan untuk mengetahui penentuan harga pokok yang diterapkan oleh petani, untuk mengetahui dan memperoleh hasil perbandingan harga pokok produksi tembakau dari sisi proses dan petani dengan metode *full costing* dan *variabel costing*.

Penelitian ini menggunakan penelitian kuantitatif, tujuan penelitian kuantitatif menggambarkan data penelitian berupa angka-angka.

Hasil penelitian menunjukkan bahwa, perhitungan harga pokok produksi menurut *manual* petani sebesar Rp 28.239.000, sedangkan metode *full costing* sebesar Rp 37.349.000 dan menurut metode *variabel costing* sebesar Rp Rp 19.964.000. Untuk Perhitungan harga jual tembakau untuk metode *full costing* sebesar Rp 24.900/Kg dan untuk metode *variable costing* sebesar Rp 13.300/Kg

**Kata Kunci:** harga pokok, proses pengolahan tembakau, *full costing*, *variabel costing*, harga jual tembakau

## **ABSTRAK**

Agustino, Niko. 2019. Thesis. Analysis of Tobacco Selling Prices From the Process and Farmer Side Using Full Costing and Variable Costing (Case Study of Kandang Jati Village, Kraksaan, Probolinggo Regency). Accounting Study Program, Faculty of Economics, Panca Marga University Probolinggo.

This research was conducted in the village of Kandang Jati, Kraksaan, Kab. Probolinggo with the aim to find out the determination of the cost of goods applied by farmers, to find out and obtain the results of the comparison of the cost of tobacco production from the process side and farmers with the full costing method and variable costing.

This study uses quantitative research, quantitative research objectives describe research data in the form of numbers.

The results showed that, the calculation of the cost of production according to the farmer's manual was Rp.28,239,000, while the full costing method was Rp.37,349,000 and according to the variable costing method was Rp.19,964,000. For the calculation of the selling price of tobacco for the full costing method of IDR 24,900 / Kg and for the variable costing method of IDR 13,300 / Kg.

**Keywords: basic price, tobacco processing, full costing, variable costing, tobacco selling price**