

ABSTRAK

Mr. Adi's tempeh business chooses to use imported soybeans, the price of imported soybeans, which are used as the main raw material for making tempeh, continues to rise. This study aims to analyze the cost of production of tempeh produced by Mr. Adi's business which is calculated by accounting profit theory and if calculated by the full costing method to determine the selling price of Mr. Adi's tempeh set by the company and if calculated by the cost plus pricing method. This research uses primary data and secondary data. The analysis method used is quantitative descriptive analysis, This analysis is used to explain the calculation using the full costing method In determining the cost of goods produced, the information will then be used as a basis for determining the selling price of the product using the cost plus pricing method. The calculation of the cost of goods produced in Mr. Adi's tempe business using calculations according to the theory of accounting profit, the cost of goods produced per pcs of tempe is Rp 1,771. While the calculation of the cost of goods produced using the full costing method gets higher results, namely Rp 1,979/pcs. The selling price using the company method is Rp 2,500/pcs, while based on calculations using the cost plus pricing method, the selling price is Rp 2,771/pcs.

Keywords: cost of goods sold, cost plus pricing, full costing