

# ANALYSIS OF THE ADDED VALUE OF GASTRIC HEALTHY YELLOW HONEY AND DETERMINATION OF COST OF GOODS PRODUCED WITH FULL COSTING METHOD AS A BASIS FOR DETERMINING SELLING PRICES

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## Abstract

**Background** - CV Herbattaubah has not yet done so calculation of the Cost of Goods Production in accordance with cost accounting rules. Problems that occur in determining prices principal production at CV Herbattaubah it is known that all costs are issued by CV Herbatta, changes in produces Gastric Healthy Yellow Honey not yet taken into account properly.

**Purpose** - To analyze the added value of gastric healthy yellow honey as raw material for herbal medicine in CV Herbattaubah, calculate the cost of goods produced with a full costing system on CV Herbattaubah, and analyze the comparison between the method set by the company with the full costing method in formulating the calculation of the cost of goods produced which is used as a basis for determining the selling price of products using cost-plus pricing. This study used primary data and secondary

**methodology** - The method of taking respondents is purposive, the companies that are used as respondents are as many as 3 people including CEO, Production Managers, and Financial Managers. Analytical tools for added value are analyzed quantitatively using the Hayami method

**Findings** - The results showed that the added value of processing honey into Gastric Healthy Yellow Honey was Rp.77.198,59/kg of honey as the main raw material. The results showed that the production of Gastric Healthy Yellow Honey on CV Herbattaubah produced as many as 2.400 bottles every one cycle so that it can be known the total cost of production per bottle of honey of Rp. Rp.75.543/ bottle. With a profit per bottle of Rp.19.456,-. The difference between the method applied by the company with the cost plus pricing method has a difference of Rp.44.543,- the determination of the selling price using the company's method of Rp.95,000, - and the determination of the selling price of the cost plus pricing method of Rp.105.760,-.

**Originality** - Based on added value analysis and determining the cost of production as well determining sales of Healthy Yellow Honey Hull on CV Herbattaubah then The following conclusions were obtained:1. Analysis of the added value of Healthy Yellow Honey Hull on CV Herbattaubah generate added value of IDR 88,062.02/kgHoney Processing Healthy Yellow Stomach at CV Herbattaubah is an industry capital intensive because itrequires lots of other input in processing, but processing honey becomes Healthy Yellow Honey The hull stillbelivers processing benefits honey. 2. Calculation of the cost of production using the full costing method orHealthy Stomach Yellow Honey amounting to IDR 75,543/bottle has advantage with profit per bottle amounting tdDR 19,456/bottle, so that the basic price is calculated production uses the full method costing will affect insideselling price determination. 3. Based on the results of the analysis, there are differences in selling pricedetermination according to company method calculations and cost plus pricing method. Calculation determinationusing the company method for Healthy Stomach Yellow Honey Rp. 95,000/bottle,- meanwhile calculation usingthe cost plus method pricing for Healthy Yellow Honey Hull amounting to IDR 105,760/bottle.

Keywords: added value, full costing, herbs, honey, selling price

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