**ANALISIS PERHITUNGAN HARGA POKOK PRODUKSI DALAM MENETAPKAN HARGA JUAL DAN TARGET LABA PADA PERUMAHAN AFIFAH MERITAI INDAH (AMI) PALEMBANG.**

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**ABSTRACT**

***Yunista Sari, Cost Calculation Analysis of Production In Setting Sales Price And Profit Target On Housing Afifah Meritai Indah (AMI) Palembang. Herianto, S.E., M.Si and Dra Gagan Ganjar Resmi, M.Si.*** *Calculation of cost of goods manufactured (HPP) is an important thing to consider in determining the product selling price and profit target. The calculation of the cost of the right and accurate production is what every company should do, because without the calculation of the cost of production that is precise and accurate, the company will have problems in determining the selling price. The purpose of this research is to know the classification of the cost applied by the housing of Afifah Meritai Indah (AMI) of Palembang in calculation of cost of production, to know the calculation of cost of production of Company in determining selling price and to know the calculation / determination of selling price applied. The research method is descriptive quantitative. Collection of cost of goods manufactured is using full costing method. The full costing method is the method of determining the cost of the product which takes into account all elements of production costs consisting of raw material costs, direct labor costs, and factory overhead costs, both variable and fixed.*

***Keywords:*** *cost of goods sold, selling price, profit and full costing method*