

RINGKASAN

UMKM Industri Muda Mandiri adalah usaha pengolahan pisang berupa keripik pisang yang pencatatan biayanya tidak detail, perhitungan harga pokok produksi sederhana, penentuan harga jualnya dengan perkiraan harga secara umum dan tidak melakukan perencanaan laba jangka pendek. Penelitian ini bertujuan untuk mengetahui (1) biaya produksi, penerimaan dan keuntungan. (2) harga pokok produksi metode *full costing* dan melihat perbedaannya dengan metode perusahaan. (3) harga jual metode *cost plus pricing*. (4) perencanaan laba jangka pendek.

Metode penelitian yang digunakan pada penelitian ini adalah studi kasus. Data penelitian diambil mulai tanggal 01 Februari sampai 31 Mei 2021. Analisis data yang digunakan adalah analisis deskriptif, analisis biaya, penerimaan, keuntungan, harga pokok produksi metode *full costing*, harga jual metode *cost plus pricing*, dan perencanaan laba jangka pendek meliputi *contribution margin* (CM), *break even point* (BEP), *margin of safety* (MOS), *degree of leverage* (DOL) dan *shut down point* (SDP).

Hasil penelitian menunjukkan bahwa (1) biaya produksi bulan Februari 2021 sebesar Rp 1.639.571,6 dengan penerimaan sebesar Rp 1.845.000,00 dan keuntungan sebesar Rp 205.428,4. Biaya produksi bulan Maret 2021 sebesar Rp 2.013.424,93 dengan penerimaan sebesar Rp 2.139.500,00 dan keuntungan sebesar Rp 126.075,07. Biaya produksi bulan April 2021 sebesar Rp 2.305.194,93 dengan penerimaan sebesar Rp 2.618.000,00 dan keuntungan sebesar Rp 312.805,07. Biaya produksi bulan Mei 2021 sebesar Rp 5.209.094,93 dengan penerimaan sebesar Rp 5.467.000,00 dan keuntungan sebesar Rp 257.905,07. (2). Harga pokok produksi metode *full costing* bulan Februari 2021 sebesar Rp 1.589.571,6 dan harga pokok produksi metode perusahaan sebesar Rp 1.486.000,00. Harga pokok produksi metode *full costing* bulan Maret 2021 sebesar Rp 1.963.424,93 dan harga pokok metode perusahaan sebesar Rp 1.855.250,00. Harga pokok produksi metode *full costing* bulan April 2021 sebesar Rp 2.255.194,93 dan harga pokok produksi metode perusahaan sebesar Rp 2.137.000,00. Harga pokok produksi metode *full costing* bulan Mei 2021 sebesar Rp 5.159.094,93 dan harga pokok produksi metode perusahaan sebesar Rp 5.030.000,00. (3) harga jual metode *cost plus pricing* bulan Februari sebesar Rp 9.151,00, bulan Maret 2021 sebesar Rp 6.040,00, bulan April 2021 sebesar Rp 5.532,00 dan bulan Mei 2021 sebesar Rp 5.297,00. (4) Perencanaan laba jangka pendek: Nilai CM bulan Februari 2021 sebesar Rp348.220,00 dengan rasio 18,87%, bulan Maret 2021 sebesar Rp 283.450,00 dengan rasio 13,24%, bulan April 2021 sebesar Rp 470.180,00 dengan rasio 17,95%, bulan Mei 2021 sebesar Rp 415.280,00 dengan rasio 7,59%. Nilai BEP bulan Februari 2021 sebanyak 92 unit (P=8.500) dan 46 unit (P=10.000) dengan BEP penerimaan sebesar Rp 751.534,73 (P=8.500) dan Rp 460.618,06 (P=10.000). Mulai bulan Maret 2021 (P=5.500) sehingga Nilai BEP sebanyak 182 unit dan BEP penerimaan sebesar Rp 983.593,31. Nilai BEP bulan April 2021 sebanyak 130 unit dan BEP penerimaan sebesar Rp 715.340,59. Nilai BEP bulan Mei 2021 sebanyak 129 unit dan BEP

penerimaan sebesar Rp 684.238,82. Nilai MOS bulan Februari sebesar 59,26 % (P=8.500) dan 75,03 % (P=10.000). Mulai bulan Maret 2021 (P=5.500) sehingga nilai MOS sebesar 54,02%. Nilai MOS bulan April 2021 sebesar 72,67 %. Nilai MOS bulan Mei 2021 sebesar 87,48 %. Nilai DOL bulan Februari 2021 sebesar 1,69. Nilai DOL bulan Maret 2021 (P=5.500) sebesar 2,24. Nilai DOL bulan April 2021 sebesar 1,50. Nilai DOL bulan Mei 2021 sebesar 1,61. Nilai SDP bulan Februari 2021 sebesar Rp 361.243,00. Nilai SDP bulan Maret 2021 sebesar Rp 514.853,00. Nilai SDP bulan April 2021 sebesar Rp 379.758,00. Nilai SDP bulan Mei 2021 sebesar Rp 898.111,00.

Kata kunci: Harga pokok produksi, harga jual, perencanaan laba jangka pendek



SUMMARY

The Mandiri Muda Industri MSME is a banana processing business in the form of banana chips, whose costs are not detailed, the calculation of the cost of production is simple, the selling price is determined by the general price estimate and does not plan short-term profits. This study aims to determine (1) production costs, revenues and profits. (2) the cost of production using the method *full costing* and see the difference with the company method. (3) the selling price of the method *cost plus pricing*. (4) short-term profit planning.

The research method used in this research is a case study. The research data was taken from February 01 to May 31, 2021. The data analysis used was descriptive analysis, analysis of costs, revenues, profits, cost of goods manufactured with method *full costing*, selling price with method *cost plus pricing*, and short-term profit planning including *contribution margin* (CM), *break even point* (BEP), *margin of safety* (MOS), *degree of leverage* (DOL) and *shut down point* (SDP).

The results showed that (1) the production cost in February 2021 was Rp. 1,639,571.6 with revenue of Rp. 1,845,000.00 and profit of Rp. 205,428.4. The production cost in March 2021 was Rp. 2,013,424.93 with revenues of Rp. 2,139,500.00 and a profit of Rp. 126,075.07. Production costs in April 2021 amounted to Rp. 2,305,194.93 with revenues of Rp. 2,618,000.00 and a profit of Rp. 312,805.07. The production cost in May 2021 is IDR 5,209,094.93 with a revenue of IDR 5,467,000.00 and a profit of IDR 257,905.07. (2) The method *full costing* cost of production for in February 2021 is Rp. 1,589,571.6 and the cost of production for the company's method is Rp. 1,486,000.00. The cost of production for the method *full costing* cost in March 2021 is Rp. 1,963,424.93 and the cost of goods for the company's method is Rp. 1,855,250.00. The method *full costing* cost of production for in April 2021 is IDR 2,255,194.93 and the cost of production for the company method is IDR 2,137,000.00. The method *full costing* cost of production for in May 2021 is Rp. 5,159,094.93 and the cost of production for the company's method is Rp. 5,030,000.00. (3) the selling price of the method *cost plus pricing* in February is Rp. 9,151.00, in March 2021 it is Rp. 6,040.00, in April 2021 it is Rp. 5,532.00 and in May 2021 it is Rp. 5,297.00. (4) Short-term profit planning: CM value in February 2021 is IDR 348,220.00 with a ratio of 18.87%, in March 2021 it is IDR 283,450.00 with a ratio of 13.24%, in April 2021 it is IDR 470,180.00 with a ratio of 17.95%, in May 2021 of Rp. 415,280.00 with a ratio of 7.59%. The BEP value in February 2021 was 92 units (P=8,500) and 46 units (P=10,000) with BEP receipts of Rp. 751,534.73 (P=8,500) and Rp. 460,618.06 (P=10,000). Starting in March 2021 (P = 5,500) so that the BEP value is 182 units and the BEP revenue is Rp. 983,593.31. The BEP value in April 2021 is 130 units and the BEP revenue is Rp. 715,340.59. The value of the BEP in May 2021 was 129 units and the BEP for receipts was Rp. 684,238.82. The MOS values in February were 59.26 % (P=8,500) and 75.03% (P=10,000). Starting in March 2021 (P=5,500) so the MOS value is 54.02%. The MOS value in April 2021 is 72.67%. The MOS value in May 2021 is 87.48%. The value of DOL in February 2021 is 1.69. The DOL value in March 2021 (P=5,500) is 2.24. The DOL value for April 2021 is 1.50. The DOL value in May 2021 is 1.61. The

SDP value for February 2021 is IDR 361,243.00. The SDP value for March 2021 is IDR 514,853.00. The SDP value for April 2021 is IDR 379,758.00. The SDP value in May 2021 is IDR 898,111.

Keywords: *cost of manufactured, selling price, short term profit planning*