

RINGKASAN

UMKM Rizky Jaya merupakan sebuah perusahaan di bidang pengolahan pisang yang menetapkan harga jual hasil olahan menggunakan cara yang sederhana dan belum menggunakan pembukuan keuangan yang rapi sehingga nilai keuangan yang diperoleh masih tidak terstruktur serta belum memikirkan perencanaan laba jangka pendek. Penelitian bertujuan untuk : mengetahui harga pokok penjualan menurut metode *cost plus pricing* (pendekatan *full costing*), mengetahui keuntungan, menentukan besarnya nilai *Break Even Point* (BEP), *Margin of Safety* (MOS), nilai *Shut Down Point* (SDP) dan *Degree Operating Leverage* (DOL) pada usaha sale pisang kering UMKM Rizky Jaya.

Metode penelitian yang digunakan adalah studi kasus. Penelitian dilakukan di UMKM Rizky Jaya pada periode Februari 2017 dengan pengambilan data dilakukan dari tanggal 1 sampai 28 Februari 2017. Analisis yang dilakukan adalah harga pokok produksi, harga pokok penjualan, dan perencanaan laba jangka pendek.

Hasil penelitian di UMKM Rizky Jaya periode Februari 2017 menunjukkan bahwa harga pokok penjualan dengan menggunakan metode *full costing* sebesar Rp9.240.315,00 dengan harga pokok penjualan per kilogram sebesar Rp15.488,51. Keuntungan usaha sebesar Rp2.778.774,00. Nilai BEP penerimaan sebesar Rp221.210,00, BEP unit produksi sebesar 47 kilogram dan BEP harga sebesar Rp15.686,00 per kilogram. *Contribution margin* sebesar Rp2.794.985,00 dan *contribution margin ratio* sebesar 23,425 persen. Nilai *degree operating leverage* sebesar 1,11. Nilai *margin of safety* sebesar 98,14 persen. Nilai *shut down point* sebesar Rp106.071,53. Hal ini menunjukkan bahwa usaha sale pisang kering UMKM Rizky Jaya dalam keadaan menguntungkan dan perlu dikembangkan.

SUMMARY

MSMEs Rizky Jaya is a company in the field of banana processing which still using a simple way to sets the selling price of processed products, not an adequate financial bookkeeping. It is causing the financial value obtained is unstructured and have not thought about short-term profit planning. The objectives of this research are to: find out the base price according to cost plus pricing method (full costing approach), find out the profit, determine the value of short term profits planning of Dried Pisang Kering SMEs Rizky Jaya.

The method of research used is case study. This research was conducted in SME Rizky Jaya on February 2017 period with data retrieval was conducted from the 1st to 28th of February 2017.. The analysis used is base cost of production analysis, cost of goods sold analysis, and short-term profit planning analysis.

The result of this research in SME Rizky Jaya on February 2017 period are the cost of goods sold using full costing method is Rp9,240,315.00 with selling price Rp15,488.51 per kilogram. The amount of business profit using full costing method is Rp2,778,774.00. The value of BEP acceptance is Rp221,210.00, BEP production unit is 47 kilogram, and the BEP price amount is Rp15,686.00. The Contribution margin is Rp2,794,985.00 and the contribution margin ratio is 23.425 percent. The value of degree operating leverage is 1.11. The margin of safety value is 98.14 percent. The value of Shut down point is Rp35,355.76. This shows that the business of Sale Pisang Kering of SME Rizky Jaya is on a profitable state and need to be developed.