

RINGKASAN

Pendapatan Indonesia berasal dari berbagai sumber, salah satunya yaitu UMKM. *Coffee shop* merupakan salah satu contoh UMKM di bidang kuliner. Dalam mengembangkan bisnisnya, *coffee shop* harus memperhitungkan harga pokok produksi dan *food cost* dengan cermat karena menjadi dasar penentuan harga jual menu. Penelitian ini bertujuan untuk menguji dan menganalisis apakah pencatatan dan perhitungan harga pokok produksi telah sesuai dengan metode perhitungan *full costing* serta kesesuaian penerapan *food cost* dengan menggunakan rumus *actual food cost*.

Penelitian ini merupakan penelitian deskriptif kualitatif. Populasi penelitian ini adalah perwakilan dari *coffee shop* seperti *owner*, pengelola, manajer, atau pegawai yang memiliki wewenang dan akses pada data keuangan dan informasi penting terkait *coffee shop* yang masih aktif berlokasi di Purwokerto. Sampel penelitian ini sebanyak 47 *coffee*. Teknik pengumpulan data pada penelitian ini yaitu dengan kuesioner dan wawancara.

Data dianalisis dengan Koefisien Reprodusibilitas dan Koefisien Skalabilitas sebagai uji validitas, Kuder Richardson 20 sebagai uji reliabilitas, sehingga menghasilkan persentase jumlah *coffee shop* yang menerapkan metode *full costing* dan *actual food cost*. Hasil penelitian menunjukkan bahwa : (1) *Coffee shop* yang mencatat harga pokok produksi sesuai dengan teori yang ada hanya sebanyak 11 *coffee shop* atau 23% , (2) *Coffee shop* yang menerapkan perhitungan harga pokok produksi dengan metode *full costing* sebanyak 13 *coffee shop* atau 28%, dan (3) *Coffee shop* yang menerapkan perhitungan *food cost* sebanyak 33 *coffee shop* atau 70%.

Kata kunci : UMKM, *Coffee Shop*, Harga Pokok Produksi, *Food Cost*, *Full Costing*, *Actual Food Cost*

SUMMARY

Indonesia's income comes from various sources, one of which is MSMEs. Coffee shops are an example of MSMEs in the culinary field. In developing its business, a coffee shop must take into account the cost of production and food costs carefully because they are the basis for determining the selling price of the menu. This study aims to test and analyze whether the recording and calculation of the cost of production is in accordance with the full costing calculation method and the suitability of applying food costs using the actual food cost formula.

This research is a qualitative descriptive study. The population of this study are representatives of coffee shops such as owners, managers, managers, or employees who have the authority and access to financial data and important information related to an active coffee shop located in Purwokerto. The sample of this study consisted of 47 coffee shops. Data collection techniques in this study were questionnaires and interviews.

Data were analyzed with the Reproducibility Coefficient and Scalability Coefficient as a validity test, Kuder Richarson 20 as a reliability test, resulting in the percentage of the number of coffee shops that apply the full costing method and actual food cost. The results showed that: (1) There were only 11 coffee shops or 23% of the coffee shops that recorded the cost of production according to the existing theory, (2) The coffee shops that applied the calculation of the cost of production using the full costing method were 13 coffee shops or 28 %, and (3) Coffee shops that apply food cost calculations are 33 coffee shops or 70%.

Keywords : *MSMEs, Coffee Shop, Cost of Production, Food Cost, Full Costing, Actual Food Cost*