

RINGKASAN

UKM Nopia Mino Super Pak Narwan menjadi salah satu UKM yang berdiri di Desa Pekunden, Kecamatan Banyumas. Produk yang dipasarkan oleh UKM tersebut meliputi nopia dan mino. UKM Nopia Mino Super Pak Narwan masih merumuskan harga pokok produksi secara sederhana, sehingga belum rinci dalam merumuskan harga pokok produksi. Harga pokok produksi merupakan hal mendasar dalam menentukan nilai harga jual suatu produk. UKM tersebut belum memperhitungkan biaya bersama dan biaya *overhead* yang dipakai. Berdasarkan permasalahan tersebut, maka dilakukan perhitungan harga pokok produksi menggunakan metode *joint cost*. Penelitian ini bertujuan untuk: 1) Mengetahui harga pokok produksi UKM Nopia Mino Pak Narwan Desa Pekunden; 2) Mengetahui berapa besaran laba rugi dari produksi UKM Nopia Mino Pak Narwan Desa Pekunden; 3) Mengevaluasi harga pokok produksi serta laporan laba rugi UKM Nopia Mino Pak Narwan Desa Pekunden.

Metode penelitian yang dilakukan menggunakan pendekatan studi kasus. Studi kasus digunakan untuk mengetahui lebih mendalam mengenai permasalahan yang akan diteliti. Penelitian ini merupakan penelitian berjenis kuantitatif deskriptif. Lokasi penelitian berada di UKM Nopia Mino Super Pak Narwan. Data yang digunakan merupakan data primer dan sekunder. Data primer diperoleh secara langsung dari UKM Nopia Mino Super Pak Narwan melalui kuisisioner, sedangkan data sekunder diperoleh dari pihak lain seperti BPS. Variabel yang digunakan dalam penelitian ini yaitu bahan baku, bahan penolong, biaya tenaga kerja langsung, biaya *overhead*, biaya produksi, jumlah produksi, harga jual, penerimaan, dan keuntungan. Analisis data dilakukan menggunakan pendekatan kuantitatif dan deskriptif. Kuantitatif dilakukan untuk menghitung besaran *joint cost*, harga pokok produksi, dan laba rugi. Sedangkan, analisis deskriptif digunakan untuk merumuskan evaluasi usaha.

Hasil penelitian menunjukkan bahwa UKM Nopia Mino Super Pak Narwan belum melakukan perhitungan harga pokok produksi, pengambilan keputusan harga per kemasan berdasarkan perhitungan kasar antara modal yang dikeluarkan dibagi dengan jumlah produksi. Perhitungan menggunakan metode *joint cost* menghasilkan biaya sebesar Rp36.814.654 untuk produk nopia dan Rp35.151.946 untuk produk mino. Berdasarkan hal tersebut, diperoleh hasil perhitungan total harga pokok produksi dengan metode *full costing* sebesar Rp138.571.600. Harga pokok produksi nopia per kemasan sebesar Rp5.383, dan produk mino sebesar Rp7.513 per kemasan. Laba yang diperoleh UKM Nopia Mino Super Pak Narwan selama bulan Maret 2024 yaitu Rp49.045.400. Evaluasi usaha yang dapat diterapkan oleh UKM terkait yaitu perlunya penerapan perhitungan biaya produksi metode *joint cost* dan harga pokok produksi *full costing* untuk memperoleh laba maksimal. Selain itu, UKM juga perlu untuk merekrut tenaga kerja yang mumpuni untuk melakukan perhitungan tersebut.

Kata Kunci: Harga Pokok Produksi, Laporan Laba Rugi, Evaluasi Usaha, Biaya Bersama

SUMMARY

Nopia Mino Super Pak Narwan is one of the SMEs established in Pekunden Village, Banyumas District. Products marketed by these SMEs include nopia and mino. UKM Nopia Mino Super Pak Narwan still formulates the cost of goods produced in a simple way, so it is not detailed in formulating the cost of goods produced. Cost of goods manufactured is fundamental in determining the value of the selling price of a product. The overhead costs incurred have not been formulated in the calculation of the cost of goods manufactured. In addition, these SMEs also have not taken into account the joint costs used. Based on these problems, the calculation of the cost of goods manufactured using the joint cost method is carried out. This study aims to: 1) Knowing the cost of goods produced by Nopia Mino Pak Narwan of Pekunden Village; 2) Knowing how much profit and loss from the production of UKM Nopia Mino Pak Narwan Pekunden Village; 3) Evaluate the cost of goods produced and the profit and loss statement of UKM Nopia Mino Pak Narwan Pekunden Village.

The research method used a case study approach. Case studies are used to find out more deeply about the problems to be studied. This research is a descriptive quantitative type research. The research location is at Pak Narwan's Nopia Mino Super SME. The data used are primary and secondary data. Primary data was obtained directly from UKM Nopia Mino Super Pak Narwan through questionnaires, while secondary data was obtained from other parties such as BPS. The variables used in this study are raw materials, auxiliary materials, direct labor costs, overhead costs, production costs, production quantities, selling prices, revenues, and profits. Data analysis was conducted using quantitative and descriptive approaches. Quantitative analysis was conducted to calculate the amount of joint cost, cost of production, and profit and loss. Meanwhile, descriptive analysis was used to formulate a business evaluation.

The results showed that Mr. Narwan's Nopia Mino Super SME has not calculated the cost of production, making decisions on the price per package based on a rough calculation between the capital spent divided by the amount of production. Calculation using the joint cost method results in a joint cost of Rp36.814.654 for nopia products and Rp35.151.946 for mino products. Based on this, the results of the calculation of the total cost of production using the full costing method amounted to Rp138.571.600. The cost of production of nopia per package is IDR 5,383, and mino products are IDR 7.513 per package. The profit earned by Nopia Mino Super Pak Narwan SMEs during March 2024 is IDR 49.045.400. Business evaluation that can be applied by related SMEs is the need to apply the joint cost method of production cost calculation and full costing cost of production to obtain maximum profit. In addition, SMEs also need to recruit qualified labor to carry out these calculations.

Keyword: Cost of Goods Manufactured, Income Statement, Business Evaluation,

Joint cost