RINGKASAN

UMKM Mireng Singkong Duo Srikandi menjadi salah satu UMKM yang berdiri di Desa Kedungwringin, Kecamatan Jatilawang, Kabupaten Banyumas. Produk yang dipasarkan oleh UMKM tersebut meliputi mireng. UMKM Mireng Singkong Duo Srikandi 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. Biaya *overhead* yang dikeluarkan belum dirumuskan di dalam perhitungan harga pokok produksi. Selain itu, UMKM tersebut juga belum memperhitungkan biaya produksi berdasarkan aktivitas produksinya. Berdasarkan permasalahan tersebut, maka dilakukan perhitungan harga pokok produksi menggunakan metode *full costing* dan metode *activity based costing* (ABC). Penelitian bertujuan untuk: 1) Menganalisis harga pokok produksi Mireng Singkong Duo Srikandi dengan metode *full costing* dan metode ABC; 2) Mengetahui perbandingan perhitungan harga pokok produksi yang efisien antara metode *full costing* dan metode ABC pada Mireng Singkong Duo Srikandi; 3) Mengetahui perbandingan laporan laba rugi dengan metode *full costing* dan metode ABC pada Mireng Singkong Duo Srikandi.

Metode penelitian yang dilakukan menggunakan pendekatan studi kasus. Studi kasus digunakan untuk mengetahui lebih mendalam mengenai permasalahan yang akan diteliti. Penelitian ini merupakan berjenis kuantitatif deskriptif. Lokasi penelitian berada di UMKM Mireng Singkong Duo Srikandi. Data yang digunakan merupakan data primer dan sekunder. Data primer diperoleh secara langsung dari UMKM Mireng Singkong Duo Srikandi melalui kuisioner yang dilaksanakan selama bulan November 2024, sedangkan data sekunder diperoleh dari pihak lain seperti BPS. Variabel yang digunakan dalam penelitian ini yaitu bahan baku, biaya tenaga kerja, biaya produksi, biaya pemasaran, jumlah produksi, harga jual, penerimaan, keuntungan, biaya aktivitas, *cost driver*, dan *activity rate*. Analisis data dilakukan menggunakan pendekatan kuantitatif dan deskriptif. Kuantitatif dilakukan untuk menghitung besaran *activity rate, cost driver,* harga pokok produksi, dan laba rugi. Sedangkan, analisis deskriptif digunakan untuk merumuskan metode yang efisien.

Hasil penelitian menunjukkan bahwa UMKM Mireng Singkong Duo Srikandi 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 *full costing* menghasilkan biaya produksi sebesar Rp57.172.659, sedangkan perhitungan menggunakan metode ABC menghasilkan biaya produksi sebesar Rp54.617.594. Harga pokok produksi dengan metode *full costing* sebesar Rp11.412 per kemasan satu kilogram dan harga pokok produksi dengan metode ABC sebesar Rp10.902. Laba yang diperoleh UMKM Mireng Singkong Duo Srikandi selama bulan November 2024 dengan metode *full costing* sebesar Rp22.987.341, sedangkan dengan metode ABC sebesar Rp25.542.406. Berdasarkan hal tersebut, metode ABC lebih efisien dibandingkan dengan metode *full costing* untuk memperoleh laba yang maksimal.

SUMMARY

UMKM Mireng Singkong Duo Srikandi is one of the MSMEs that stands in Kedungwringin Village, Jatilawang District, Banyumas Regency. The products marketed by MSMEs include mireng. MSMEs Mireng Cassava Duo Srikandi still formulates the cost of production simply, so it is not detailed in formulating the cost of production. The cost of production is fundamental in determining the selling price value of a product. The overhead costs incurred have not been formulated in the calculation of the cost of production. In addition, these MSMEs have also not taken into account production costs based on their production activities. Based on these problems, the cost of production is calculated using the full costing method and the activity based costing (ABC) method. The research aims to: 1) Analyze the cost of production of Mireng Cassava Duo Srikandi using the full costing method and the ABC method; 2) To find out the comparison of efficient cost of production calculation between the full costing method and the ABC method in Mireng Cassava Duo Srikandi; 3) To find out the comparison of the income statement with the full costing method and the ABC method on the Sareng Duo Srikandi.

The research method was carried out using a case study approach. Case studies are used to find out more deeply about the problems to be researched. This research is a descriptive quantitative type. The location of the research is in the MSMEs of Mireng Cassava Duo Srikandi. The data used are primary and secondary data. Primary data was obtained directly from Mireng Singkong Duo Srikandi MSMEs through a questionnaire held during November 2024, while secondary data was obtained from other parties such as BPS. The variables used in this study are raw materials, labor costs, production costs, marketing costs, production amounts, selling prices, revenues, profits, activity costs, driver costs, and activity rates. Data analysis was carried out using quantitative and descriptive approaches. Quantitative is carried out to calculate the amount of activity rate, cost driver, cost of production, and profit and loss. Meanwhile, descriptive analysis is used to formulate an efficient method.

The results of the study show that MSMEs Mireng Cassava Duo Srikandi have not calculated the cost of production, making price decisions per package based on a rough calculation between the capital spent divided by the amount of production. The calculation using the full costing method resulted in a production cost of IDR 57,172,659, while the calculation using the ABC method resulted in a production cost of IDR 54,617,594. The cost of production using the full costing method was IDR 11,412 per kilogram package and the cost of production using the ABC method was IDR 10,902. The profit obtained by Mireng Cassava Duo Srikandi MSMEs during November 2024 with the full costing method was IDR 22,987,341, while with the ABC method of IDR 25,542,406. Based on this, the ABC method is more efficient than the full costing method to obtain maximum profit.