RINGKASAN

Tingginya potensi pengolahan singkong menjadi berbagai macam produk olahan melahirkan berbagai macam UMKM berbasis agroindustri yang memanfaatkan komoditas singkong. UMKM Sari Tela Utama merupakan salah satu UMKM berbasis agroindustri yang mengolah singkong menjadi produk yang memiliki potensi tinggi, yaitu gula singkong. UMKM Sari Tela Utama memiliki peluang untuk dapat mengembangkan bisnisnya karena memiliki pangsa pasar yang lebih luas, produk yang dibuat oleh UMKM Sari Tela Utama merupakan produk yang solutif, melimpahnya produksi bahan baku yang berupa singkong di daerah Kabupaten Banjarnegara serta harga jual yang lebih terjangkau dibandingkan kompetitor. Pemanfaatan peluang ini harus diimbangi dengan perhitungan usaha yang tepat, namun perhitungan harga pokok produksi yang dilakukan oleh UMKM Sari Tela Utama masih belum tepat.

Penelitian ini bertujuan untuk menganalisis perhitungan harga pokok produksi dan perencanaan laba jangka pendek pada UMKM Sari Tela Utama, produsen gula singkong cair di Kecamatan Punggelan, Kabupaten Banjarnegara. Metode penelitian yang digunakan adalah studi kasus dengan pendekatan deskriptif kuantitatif. Data diperoleh melalui observasi, wawancara, serta studi dokumentasi, kemudian dianalisis menggunakan metode *full costing* untuk perhitungan harga pokok produksi dan berbagai indikator keuangan seperti *Contribution Margin, Break Even Point (BEP), Margin of Safety,* dan *Degree of Operating Leverage* dalam perencanaan laba jangka pendek.

Hasil penelitian menunjukkan total biaya produksi sebesar Rp519.328.145 dengan penerimaan sebesar Rp574.875.000 dan keuntungan sebesar Rp55.546.855. Perhitungan harga pokok produksi dengan metode *full costing* sebesar Rp43.277.345. Nilai rata-rata *contribution margin* sebesar Rp5.767.932 dan *contribution margin ratio* sebesar 12%. Nilai rata-rata *break even point* unit sebanyak 540 kilogram per bulan, *break even point* penerimaan sebesar Rp9.446.913 per bulan, dan *break even point* harga sebesar Rp15.806 per kilogram. Nilai rata-rata *margin of safety* sebesar 80 persen atau Rp38.325.000 per bulan. Nilai rata-rata *degree of operating leverage* sebesar 1,25.

Kata kunci: UMKM, Gula, Gula Singkong, HPP, Perencanaan Laba Jangka Pendek

SUMMARY

The high potential of cassava processing into various kinds of processed products gave birth to a variety of agro-industry-based MSMEs that utilize cassava commodities. Sari Tela Utama MSME is one of the agro-industry-based MSMEs that processes cassava into a product that has high potential, namely cassava sugar. Sari Tela Utama MSMEs have the opportunity to be able to develop their business because they have a wider market share, the products made by Sari Tela Utama MSMEs are solution products, abundant production of raw materials in the form of cassava in the Banjarnegara Regency area and a more affordable selling price than competitors. Utilizing this opportunity must be balanced with the right business calculations, but the calculation of the cost of goods produced by Sari Tela Utama MSMEs is still not correct.

This study aimend to analyze the calculation of cost of goods produced and short-term profit planning at Sari Tela Utama MSME, a liquid cassava sugar producer in Punggelan District, Banjarnegara Regency. The research method used is a case study with a quantitative descriptive approach. Data were obtained through observation, interviews, and documentation studies, then analyzed using the full costing method for the calculation of cost of production and various financial indicators such as Contribution Margin, Break Even Point (BEP), Margin of Safety, and Degree of Operating Leverage, in short-term profit planning.

The results showed total production costs of Rp519.328.145 with revenue of Rp574,875,000 and profit of Rp55.546.855. The calculation of the cost of goods produced using the full costing method amounted to Rp43.277.345. The average contribution margin value is Rp5.767.932 and the contribution margin ratio is 12 percent. The average break even point unit value is 540 kilograms per month, the revenue break even point is Rp9.446.913 per month, and the price break even point is Rp15,806 per kilogram. The average margin of safety is 80 percent or Rp38.325.000 per month. The average degree of operating leverage is 1.25.

Keywords: MSMEs, Sugar, Cassava Sugar, COGP, Short-Term Profit Planning