

RINGKASAN

ECO 21 merupakan salah satu UMKM oleh-oleh di Jl. Jend. Soetoyo yang menjual keripik tempe. ECO 21 memiliki enam variasi kemasan keripik tempe yaitu kemasan yang berisi 10 buah, 12 buah, 40 buah, 68 buah, 25 buah dan kemasan berisi 50 buah. ECO 21 telah memiliki pembukuan dalam kegiatan produksinya namun pencatatan tersebut sempat berhenti, selain itu ECO 21 belum melakukan pemisahan perhitungan laba rugi untuk setiap variasi kemasan keripik tempe. Penelitian ini bertujuan untuk: 1) mengetahui harga pokok produk, penerimaan dan keuntungan usaha keripik tempe ECO 21, 2) mengetahui perencanaan laba jangka pendek usaha keripik tempe ECO 21, 3) mengetahui alasan konsumen membeli keripik tempe di ECO 21.

Penelitian ini menggunakan metode studi kasus, dilaksanakan di ECO 21 pada 10 September hingga 9 Oktober 2018. Metode analisis yang digunakan yaitu analisis biaya bersama, harga pokok produk, keuntungan dan analisis perencanaan laba jangka pendek yang meliputi *break even point* (BEP), *contribution margin* (CM), *margin of safety* (MOS), *shut down point* (SDP) dan *degree of operating leverage* (DOL).

Hasil penelitian menunjukkan bahwa rata-rata harga pokok produk (harga pokok penjualan) sebesar Rp20.122.517,00, rata-rata penerimaan sebesar Rp34.548.167,00 dan rata-rata keuntungan sebesar Rp14.425.649,00. Hasil perhitungan perencanaan laba jangka pendek menunjukkan bahwa nilai terendah BEP harga yaitu kemasan 25 buah Rp7.823,00, BEP unit terendah yaitu kemasan 50 buah sebanyak 45 kemasan, BEP penerimaan terendah yaitu kemasan 25 buah sebesar Rp662.341,00, nilai CM tertinggi yaitu kemasan 12 buah sebesar Rp51.949.474,00 dan nilai CM Ratio sebesar 15 persen, nilai MOS tertinggi yaitu kemasan 12 buah sebesar Rp101.925.000,00, nilai SDP terendah yaitu kemasan 25 buah sebesar Rp636.558,00 dan nilai DOL tertinggi yaitu kemasan 12 buah sebanyak 1,204. Berdasarkan hasil wawancara dengan responden, diketahui alasan membeli keripik ECO 21 yaitu karena keripik tempe ECO 21 memiliki rasa yang lebih nikmat, renyah, tanpa bahan pengawet serta terdapat enam variasi kemasan sehingga konsumen dapat memilih kemasan sesuai kebutuhan dan keinginan.

SUMMARY

ECO 21 is one of the micro small and medium enterprises located on Jl. Jendral Soetoyo producing and selling tempe chips. ECO 21 have six variations of tempe chips products based on packs containing quantities of 10 pieces, 12 pieces, 40 pieces, 68 pieces, 25 pieces as well as 50 pieces of tempe chips. ECO 21 did a book keeping to record it's production activities before but then stopped due to the fact that ECO 21 did not separately record the calculation between profit and loss for each variations of it's tempe chips. This study aims to: 1) find out the product costs, revenues and profits of ECO 21 tempe chips, 2) find out the short-term profit planning of ECO 21 tempe chips, 3) find out the reasons why the consumers buy tempe chips at ECO 21.

The research uses case study method at ECO 21 on September 10 to October 9, 2018. The analytical method used is the analysis of joint costs, product cost, profit and analysis of short-term profit planning in the form of break even point (BEP), contribution margin (CM), margin of safety (MOS), shut down point (SDP) and degree of operating leverage (DOL).

The results of the study showed that the average cost (cost of goods sold) is Rp20.122.517,00, revenue is Rp34.548.167,00 and profit is Rp14.425.649,00. The results of the calculation of short-term profit planning showed that the lowest value of the BEP was for pack containing 25 pieces which was sold at Rp.7,823.00, the lowest BEP unit was for 45 packs containing 50 pieces, the lowest revenue of BEP was for packs containing 25 pieces which reached Rp.662,341.00, the highest CM value was pack containing 12 pieces which reached Rp51,949,474.00 and CM Ratio value was 15 percent, the lowest MOS value was pack containing 68 pieces which reached Rp.3,357,493.00, the lowest SDP value was pack containing 25 pieces reaching Rp7.218.951,00 and the highest DOL value was for pack containing 12 pieces reaching up to 1,204. Based on the results of interviews with respondents, it was known that the reason for buying ECO 21 tempe chips, because ECO 21 tempe chips are much more delicious and has crispy flavor, without preservative and there are six variations of packaging so that consumers can make an option according to their want and need.