

## RINGKASAN

Industri pengolahan pangan mempunyai prospek bisnis yang cukup baik terhadap pangan berupa produk olahan, baik setengah jadi maupun produk jadi. Salah satunya adalah Industri “Tiga Sekawan” yang memproduksi olahan nanas lebih dari satu macam produk. Permasalahannya adalah pembukuan biaya yang tidak terperinci. Penelitian ini bertujuan untuk (1) mengetahui gambaran umum industri kecil olahan nanas “Tiga Sekawan”, (2) menghitung biaya bersama dan harga jual untuk produk dodol nanas, manisan nanas, stik nanas, dan krupuk nanas yang dihasilkan oleh industri kecil olahan nanas “Tiga Sekawan”, (3) menghitung laba produk bersama industri kecil olahan nanas “Tiga Sekawan”.

Penelitian dilaksanakan di industri kecil olahan nanas “Tiga Sekawan” Desa Beluk, Kecamatan Belik, Kabupaten Pemalang dari tanggal 17 Mei 2016 sampai 30 Juli 2016. Industri olahan nanas terdapat di 3 desa, yaitu: Desa Beluk, Desa Sikasur, dan Desa Tugubulu. Sampel dipilih secara *purposive sampling*.

Hasil penelitian menunjukkan industri “Tiga Sekawan” adalah industri kecil yang menjalankan usahanya di bidang industri makanan dengan produk yang dihasilkan berupa dodol nanas, manisan nanas, stik nanas, dan kerupuk nanas. Besarnya biaya bersama adalah Rp70.837.516,00 yang meliputi biaya bahan baku, biaya tenaga kerja langsung, dan biaya *overhead* pabrik bersama. Harga pokok produk bersama per kemasan Dodol Nanas sebesar Rp8.000,00 dengan harga jual Rp14.500,00 ; Manisan Nanas Rp6.200,00 dengan harga jual Rp14.000,00 ; Stik Nanas Rp6.100,00 dengan harga jual Rp9.500,00 ; dan Krupuk Nanas Rp4.500,00 dengan harga jual Rp7000,00. Laba yang diperoleh sebesar Rp124.778.467,00.

## SUMMARY

*Food processing industry has a pretty good business prospects of the food in the form of refined products, both semi-finished and finished products. "Tiga Sekawan" is one of food processing industry which produces processed pineapple more than one kind of product. The problem is that less of detailed cost accounting. This study aims to (1) know the general picture of small industry of processed pineapple in "Tiga Sekawan", (2) calculate the shared cost and selling prices for the pineapple porridges, candied pineapples, pineapple sticks and pineapple crackers produced by the small industry of processed pineapple, "Tiga Sekawan", (3) calculate joint product profit in small industry of processed pineapple" Tiga Sekawan".*

*The research was conducted in a small industry of processed pineapple "Tiga Sekawan" in Beluk Village, Belik District, Pematang Regency from May 17th 2016 to July 30th, 2016. The pineapple processing industry located in three villages : Beluk Village, Sikasur Village and Tugubulu Village. Samples were selected with purposive sampling.*

*The results showed the industry "Tiga Sekawan" is a small industry that carries on business in the food industry with products produced in the form pineapple porridges, candied pineapples, pineapple sticks and pineapple crackers. The amount of sharing cost is Rp70.837.516,00 which includes the cost of materials, direct labor costs and joint factory overhead costs. Joint cost product each pack of Pineapple porridges is Rp14.500,00 with selling price Rp8.000,00; Candied pineapple Rp14.000,00 with selling price Rp6.200,00; Pineapple sticks Rp9.500,00 with selling price Rp6.100,00; and Pineapple Crackers Rp7000,00 with selling price Rp4.500,00. Profits earned of Rp124.778.467,00.*