

INTISARI

Usaha Mikro, Kecil, dan Menengah (UMKM) berperan penting untuk mendorong pertumbuhan dan menciptakan stabilitas perekonomian Indonesia. Namun, masih banyak UMKM yang menghadapi kesalahan ketidaktepatan dalam perhitungan harga pokok produksi. Salah satunya pada UMKM Tot Studio yang fokus utamanya untuk memproduksi kerajinan kulit dan memproduksi secara pesanan. UMKM ini menghitung harga pokok produksi berdasarkan pesanan, namun belum mencakup seluruh komponen biaya. Selain itu, akan dilakukan perhitungan perencanaan laba atas rencana peralihan sistem produksi berdasarkan pesanan ke sistem produksi secara retail.

Penelitian ini dilakukan dengan menggunakan metode penelitian kualitatif deskriptif. Teknik pengumpulan data yang dilakukan menggunakan wawancara dan dokumentasi. Selanjutnya, dilakukan perhitungan harga pokok produksi, harga jual, pengendalian biaya dan perencanaan laba. Berdasarkan hasil perhitungan ditemukan beberapa perbedaan nilai antara perhitungan UMKM dan *job order costing* sebagai metode perbaikan harga pokok produksi dan harga jual. Selain itu, metode *variable costing* digunakan untuk pengendalian biaya produk yang diproduksi dan menghitung Return on Investment (ROI). Perencanaan laba dilakukan untuk lima produk kerajinan kulit yakni *clutch*, dompet kartu, dompet panjang wanita, dompet STNK kecil, dan *lanyard*. Dalam perencanaan laba dilakukan perhitungan margin kontribusi, rasio margin kontribusi, dan perhitungan *Break Even Point (BEP)* sebagai perencanaan laba. Dengan dilakukan analisis perencanaan laba ini diharapkan dapat membantu UMKM dalam rencana minimum produksi.

Kata Kunci: UMKM, harga pokok produksi, harga jual, *job order costing*, pengendalian biaya, *variable costing*, perencanaan laba

ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) play an important role in driving growth and creating economic stability in Indonesia. However, many MSMEs still face inaccuracies in calculating their cost of production. One such example is Tot Studio, an MSME that focuses on producing leather crafts and manufacturing to order. This MSME calculates production costs based on orders, but does not include all cost components. Therefore, this study aims to recalculate production costs using the job order costing method, incorporating all cost components and sales price calculations. Additionally, profit planning calculations will be conducted based on the transition from an order-based production system to a retail production system.

This study was conducted using a descriptive qualitative research method. Data collection techniques included interviews and documentation. Furthermore, the calculation of the cost of production, selling price, cost control and profit planning are carried out. Based on the results of the calculation, there are several differences in value between the calculation of UMKM and job order costing as a method of improving the cost of production and selling price. In addition, the variable costing method is used to control the cost of manufactured products and calculate Return on Investment (ROI). Profit planning was conducted for five leather craft products: a clutch, a card wallet, a women's long wallet, a small vehicle registration wallet, and a lanyard. In profit planning, calculations of contribution margin, contribution margin ratio, and Break-Even Point (BEP) were conducted as part of profit planning. It is hoped that this profit planning analysis will assist MSMEs in determining minimum production plans.

Keywords: SMEs, production cost, selling price, job order costing, cost control, variable costing, profit planning.