

INTISARI

Zak-Woow Convection merupakan salah satu UMKM di Yogyakarta yang bergerak di bidang konveksi. Zak-Woow Convection memproduksi berbagai jenis tas berdasarkan pesanan. Zak-Woow Convection belum dapat mengidentifikasi maupun memperhitungkan secara detail antara biaya bahan baku, biaya tenaga kerja langsung, dan biaya *overhead* pabrik. Penelitian ini bertujuan untuk menentukan harga pokok produksi yang tepat dan akurat. Penelitian ini menggunakan metode deskriptif kualitatif. Data primer diperoleh dengan mewawancarai pemilik dari Zak-Woow Convection. Data sekunder diperoleh dari buku-buku dan literatur. Perhitungan harga pokok produksi menggunakan metode *Job Order Costing* dan penentuan harga jual menggunakan metode *Cost Plus Pricing*. Perhitungan menggunakan metode *Job Order Costing* lebih akurat karena membebankan seluruh biaya yang digunakan dalam memproduksi setiap pesanan. Berdasarkan hasil dari penelitian ini menunjukkan bahwa harga pokok produksi pesanan tas ransel dari Carousel sebesar Rp53.910,00. Zak-Woow Convection ingin mendapatkan *mark-up* sebesar 50%, sehingga harga jual produk yang harus digunakan sebesar Rp80.865,00. Penelitian ini diharapkan dapat menjadi bahan pertimbangan dalam pengambilan keputusan dalam menyusun harga jual baru.

Kata kunci: Harga Jual, Harga Pokok Produksi, Job Order Costing, UMKM.

ABSTRACT

Zak-Woow Convection is one of the MSME in Yogyakarta engaged in convection. Zak-Woow Convection manufactures various types of bags by order. Zak-Woow Convection has not been able to identify or take into account the details of raw material costs, direct labor costs, and factory overhead costs. The research aims to determine the precise and accurate cost of production. This research uses qualitative descriptive methods. Primary Data was obtained by interviewing the owner of Zak-Woow Convection. Secondary Data is obtained from books and literature. The calculation of the production base using the method of Job Order Costing and the determination of the price using Cost Plus Pricing method. The calculations using the Job Order Costing method are more accurate as it charges the entire cost used in producing each order. Based on the results of this study showed that the basic price of the production backpack order from Carousel amounted to Rp 53.910, 00. Zak-Woow Convection wants to get a mark-up of 50%, so the selling price of the product should be used amounting to Rp 80.865, 00. This research is expected to be a consideration in decision making in drafting new selling price.

Keywords: Selling price, Cost of production, Job Order Costing, MSME.