



INTISARI

Harga pokok produksi penting bagi UMKM sebagai catatan dari pengeluaran unsur-unsur biaya selama proses produksi yang akan berdampak pada harga jual dan laba yang diinginkan. Penelitian ini dilakukan pada UMKM Tempe Bang Kumis yang terletak di Gang Ontoseno nomor 17, Dusun Pelemsewu, Kelurahan Panggunharjo, Kecamatan Sewon, Kabupaten Bantul. Tujuan dari penelitian ini untuk mengetahui perhitungan harga pokok produksi pada UMKM Tempe Bang Kumis. Proses pengumpulan data dilakukan dengan observasi, wawancara, dokumentasi, dan studi literatur. Perhitungan harga pokok produksi pada penelitian ini menggunakan metode *full costing*. Data diolah menggunakan metode kuantitatif yaitu mengolah data primer menjadi bentuk angka. Berdasarkan penelitian ini, selisih perhitungan biaya produksi per bulan menurut UMKM dan metode *full costing* adalah sebesar Rp1.034.917,00. Perhitungan harga pokok per unit menurut UMKM sebesar Rp3.083,00 dan menurut metode *full costing* sebesar Rp3.121,00 sehingga terdapat selisih sebesar Rp38,00. Selisih perhitungan ini didapat karena adanya perbedaan pada perhitungan unsur biaya *overhead* pabrik. Dampaknya pada laba kotor menurut perhitungan UMKM lebih kecil daripada hasil perhitungan dengan metode *full costing*. UMKM Tempe Bang Kumis diharapkan mampu menghitung harga pokok produksi menggunakan metode *full costing* karena dapat mempengaruhi penetapan harga jual dan laba yang diinginkan serta mampu mengidentifikasi unsur biaya *overhead* pabrik.

Kata kunci: Harga Pokok Produksi, *Full Costing*, Biaya *Overhead* Pabrik, UMKM



ABSTRACT

The cost of good manufactured is important for UMKM as a record of the expenditure of elements of costs during the production process which will have an impact on the selling price and desired profit. This research was conducted at UMKM Tempe Bang Kumis which is located in Gang Ontoseno nomor 17, Dusun Pelemsewu, Kelurahan Panggunharjo, Kecamatan Sewon, Kabupaten Bantul. The purpose of this research was to calculate the cost of good at UMKM Tempe Bang Kumis. The process of collecting data was done through observation, interview, documentation, and literature studies. The calculation of cost of good used full costing method. The data is processed using quantitative methods, which processing primary data into numbers. Based on this study, the difference of production costs according to UMKM and the full costing method is Rp1.034.917,00, while the calculation of cost of good according to UMKM is Rp3.083,00 and according to the full costing method is Rp3.121,00, so there is a difference of Rp38,00. The difference in this calculation is because of differences in the calculation of factory overhead costs. The impact on gross profit according to UMKM is smaller than the result with full costing method. UMKM Tempe Bang Kumis is expected to be able to calculate the cost of good using the full costing method because it can affects the selling price and desired profit. It also can be able to identify elements of factory overhead costs.

Keywords: *Cost of Good, Full Costing, Factory Overhead Cost, UMKM*