



ABSTRAK

UMKM Pungky Rima *Home Sewing* merupakan usaha yang bergerak di bidang jasa, antara lain jasa jahit, jasa sewa dan jasa *wedding package*. Penelitian ini bertujuan untuk menganalisis hasil perhitungan harga pokok jasa jahit dengan metode *Activity Based Costing* (ABC) dan menyusun rekomendasi harga jual yang tepat berdasarkan harga pokok jasa yang dihasilkan melalui metode *Activity Based Costing*. Metode penelitian ini menggunakan metode deskriptif kualitatif dimana pengumpulan data diperoleh dari hasil wawancara dan observasi. Hasil penelitian menunjukkan bahwa Pungky Rima *Home Sewing* belum melakukan perhitungan harga pokok jasa jahit yang tepat. Hal ini disebabkan karena tidak secara penuh merepresentasikan unsur biaya yang ditimbulkan oleh pihak UMKM Pungky Rima. Hasil perhitungan harga pokok jasa jahit menggunakan metode *Activity Based Costing* pada ketiga jasa UMKM Pungky Rima adalah Rp441.463,00 untuk gaun bridal, Rp356.463,00 untuk kebaya, dan Rp351.463,00 untuk *dress*. Ketiga harga pokok jasa jahit tersebut mengalami *overcost* dan *undercost*. Terjadi selisih sebesar Rp214.537,00 untuk gaun bridal, Rp96.463,00 untuk kebaya, dan Rp96.463,00 untuk *dress*. Hal ini disebabkan oleh perbedaan metode yang digunakan oleh UMKM dengan metode ABC yang dipilih oleh penulis. Pihak UMKM menggunakan metode konvensional, yang mengakibatkan unsur-unsur biaya produksi yang terdapat pada setiap jasa belum sepenuhnya masuk ke dalam perhitungan harga pokok produksi. Sementara itu, harga jual jasa jahit yang ditetapkan oleh UMKM terjadi *overpricing* dan *underpricing*. Oleh karena itu, penulis memberikan rekomendasi harga jual dengan metode *time and material pricing*.

Kata Kunci: Harga Pokok Produksi, Harga Jual, *Activity Based Costing*, Jasa.



ABSTRACT

Pungky Rima Home Sewing is a business engaged in services, including sewing services, rental services and wedding package services. This study aims to analyze the results of the calculation of the cost of sewing services with the Activity Based Costing (ABC) method and formulate the right selling price recommendations based on the cost of services produced through the Activity Based Costing method. This research method uses descriptive qualitative method where data collection is obtained from the results of interviews and observations. The results showed that Pungky Rima Home Sewing had not yet calculated the cost of the right sewing service. This is because it does not fully represent the elements of costs incurred by the Pungky Rima Home Sewing. The results of the calculation of the cost of sewing services using the Activity Based Costing method on the three Pungky Rima Home Sewing services are Rp441.463,00 for Bridal Dresses, Rp356,463.00 for kebaya, and Rp351,463.00 for dresses. The third cost of the sewing service has experienced overcost and undercost. There is a difference of Rp214,537.00 for Bridal Dresses, Rp.96,463.00 for kebaya, and Rp.96,463.00 for dresses. This is caused by differences in the methods used by Pungky Rima Home Sewing with the ABC method chosen by the author. Pungky Rima Home Sewing use conventional methods, which result in the elements of production costs contained in each service not fully included in the calculation of cost of production. Meanwhile, the selling price of sewing services set by Pungky Rima Home Sewing is overpricing and underpricing. Therefore, the author recommends the selling price using the time and material pricing method.

Keywords: *Cost of Production, Selling Price, Activity Based Costing, Services.*