

Intisari

Penelitian ini bertujuan untuk mengetahui strategi pengembangan produk mie UKM Putri 21 melalui pendekatan finansial usaha dan analisis SWOT. Analisis finansial yang digunakan antara lain analisis nilai tambah, tren penjualan, BEP produksi, BEP penerimaan, dan BEP harga serta analisis kinerja keuangan menggunakan beberapa rasio yaitu rasio likuiditas, solvabilitas, dan profitabilitas. Sedangkan analisis SWOT untuk mengetahui penggunaan kekuatan dan peluang untuk mengatasi kelemahan dan ancaman. Pengambilan data dilakukan dengan cara wawancara terhadap responden sebanyak 16 orang dengan metode *purposive sampling*. Data yang digunakan merupakan data primer dan sekunder. Hasil penelitian menunjukkan bahwa nilai tambah produk mie mocaf tergolong tinggi yaitu 40,81% atau Rp 14.867,44 per kg bahan baku tepung mocaf. Produk mie pada UKM Putri 21 layak untuk dikembangkan yang ditunjukkan oleh tren penjualan yang meningkat dengan kenaikan per bulan sebesar 60,425 unit, nilai BEP produksi, BEP penerimaan, dan BEP harga lebih kecil daripada nilai produksi aktual, penerimaan aktual, dan harga aktual, serta rasio likuiditas sebesar 157,62%, rasio solvabilitas sebesar 39,03%, dan rasio profitabilitas yaitu *profit margin* sebesar 2,45% dan ROA sebesar 41,29%. Posisi UKM Putri 21 untuk produk mie mocaf berada pada strategi diversifikasi atau kuadran II dengan skor kekuatan sebesar 3,47, skor kelemahan sebesar 1,07, skor peluang sebesar 1,70, dan skor ancaman sebesar 2,39.

Kata kunci : mie mocaf, analisis finansial, strategi pengembangan

Abstract

Objective of this research was to determine the development strategy of mocaf noodle in UKM Putri 21 using financial approach and SWOT analysis. Financial analysis that used in this research were value added analysis, sales trend analysis, BEP production, BEP revenue, BEP price and financial performance analysis using some ratio such as liquidity ratio, solvability ratio, and profitability ratio. SWOT analysis was used to determine the value of strength and opportunity to solve the weakness and threats in UKM Putri 21. The primary data was collected through interviews using a questionnaires on the 16 respondent with purposive sampling method. The secondary data was obtained from financial report. The results showed that value added of mocaf noodle was high 40,81% or Rp 14.867,44 each kg of mocaf flour. Mocaf noodle in UKM Putri 21 was good enough to be developed, which was evident in these analysis results : 1) Increment of sales trend with 60,425 unit each month, 2) BEP production, BEP revenue, and BEP price was less than actual production, actual revenue, and actual price, 3) The value of liquidity ratio was 157,62%, solvability ratio was 39,03%, and profitability ratio that shown with profit margin was 2,45% and ROA (return on assets) was 41,29%. Position product of mocaf noodle in UKM Putri 21 in quadrant II which it was diversification strategy with score of strength was 3,47, score of weakness was 1,07, score of opportunity was 1,70, and score of threats was 2,39.

Keyword : mocaf noodle, financial analysis, development of strategy