

## INTISARI

Setiap perusahaan, baik usaha besar, menengah, kecil maupun mikro, hendaknya menentukan harga pokok produksi dan harga jual atas produk yang dihasilkannya dengan tepat. Pamuji merupakan UMKM yang bergerak di bidang pengolahan makanan berbahan dasar ikan lele. Produk yang dihasilkan antara lain keripik lele yang terdiri dari 3 jenis, yaitu keripik daging lele, keripik kulit lele, dan keripik sirip lele.

Penelitian ini bermaksud untuk membantu UMKM Pamuji dalam menentukan harga pokok produksi dan harga jual keripik lele. Metode yang digunakan dalam memperoleh data dengan melakukan observasi, wawancara, dan dokumentasi. Harga pokok produksi dihitung dengan metode *full costing*. Alokasi biaya produksi bersama dengan menggunakan metode nilai realisasi bersih (NRV).

Hasil yang diperoleh dari penelitian ini yaitu harga pokok produksi per unit kemasan keripik daging lele Rp6.981,83; keripik kulit lele Rp7.791,89; dan keripik sirip lele Rp6.219,27. Penulis menentukan harga jual dengan metode *cost plus pricing*, yaitu biaya penuh ditambah dengan *markup*. Dengan demikian, diperoleh harga jual per unit kemasan keripik daging lele Rp9.010,99; keripik kulit lele Rp10.043,83; dan keripik sirip lele Rp8.037,51.

Kata kunci: biaya, harga pokok produksi, *full costing*, NRV, harga jual, *cost plus pricing*

## **ABSTRACT**

*Every company, whether large, medium, small or micro business, should determine the cost of goods manufactured and the selling price of the products which are produced appropriately. Pamuji is a MSME which engages in the processing of food-based catfish. The products are consisted of three types, namely catfish chips, catfish leather chips, and catfish fins chips.*

*This research intends to assist MSME Pamuji in determining the cost of goods manufactured and the selling price of catfish chips. The method which is used for obtaining data are by doing observation, interview, and documentation. The cost of goods manufactured is calculated by full costing method. Moreover, an allocation of joint production cost is calculated by using net realizable value (NRV) method.*

*The results obtained from this research are the cost of goods manufactured per unit packaging catfish chips Rp6.981,83; catfish skin chips Rp7.791,89; and catfish flakes Rp6.219,27. The author determines the selling price by using cost plus pricing method that is full cost plus markup. Thus, it will be obtained the selling price per unit of catfish packaging chips Rp9.010,99; catfish skin chips Rp10.043,83; and catfish fins chips Rp8.037,51.*

*Keywords: cost, cost of goods manufactured, full costing, NRV, selling price, cost plus pricing*