

RINGKASAN

Analisis Penetapan Harga Pokok Produksi Keripik Singkong dengan Metode *Full Costing* UD. DUA SAUDARA di Kecamatan Manding. Muhammad Mufti, NPM. 716.3.1.0856; 2020 : 60 halaman; Program Studi Agribisnis Fakultas Pertanian Universitas Wiraraja.

Penentuan harga pokok produksi merupakan hal yang sangat penting mengingat manfaat informasi harga pokok produksi adalah untuk menentukan harga jual produk serta penentuan harga pokok persediaan produk jadi dan produk dalam proses yang akan disajikan dalam neraca. Oleh karena itu, perhitungan harga pokok produksi harus dilakukan dengan cermat dan teliti.

Salah satu Usaha Mikro Kecil dan Menengah (UMKM) di Kabupaten Sumenep yang berkembang cukup pesat adalah Industri Keripik Singkong “Dua Saudara” di Kecamatan Manding. Kecamatan manding merupakan daerah sentra pengembangan produk keripik singkong yang berjalan sudah cukup lama, tepatnya berada di Desa Lanjuk.

Penelitian ini dilakukan pada UD. Dua Saudara di Desa Lanjuk Kecamatan Manding Kabupaten Sumenep. Pemilihan lokasi dilakukan secara sengaja (*Purposive*) berdasarkan pertimbangan bahwa UD. Dua Saudara keripik singkong ini terbesar di Kecamatan Manding.

Hasil penentuan harga pokok produksi Keripik Singkong yang dilakukan oleh “UD DUA SAUDARA” sebesar Rp 24.192 dengan total biaya selama satu kali produksi Rp 29.030.000. Hasil penentuan harga pokok produksi Keripik Singkong pada “UD DUA SAUDARA” dengan menggunakan metode *full costing* sebesar Rp 24.901 dengan total biaya selama satu kali produksi sebesar Rp 29.881.736.

Kata Kunci: Harga Pokok, Keripik Singkong, Metode *Full Costing*

ABSTRACT

Analysis of Determining the Cost of Production of Cassava Chips Using the Full Costing Method UD. TWO BROTHERS in Manding District. Muhammad Mufti, NPM. 716.3.1.0856; 2020 : 55 pages; Agribusiness Study Program, Faculty of Agriculture, Wiraraja University.

Determining the cost of production is very important considering that the benefit of information on the cost of production is to determine the selling price of products and determine the cost of inventory of finished products and products in process which will be presented in the balance sheet. Therefore, the calculation of the cost of production must be done carefully and thoroughly.

One of the Micro, Small and Medium Enterprises (MSMEs) in Sumenep Regency that is developing quite rapidly is the "Dua Saudara" Cassava Chips Industry in Manding District. Manding sub-district is a center for the development of cassava chips products which has been running for quite a long time, precisely in Lanjuk Village.

This research was conducted at UD. Two Brothers in Lanjuk Village, Manding District, Sumenep Regency. The location selection was carried out purposively based on the consideration that UD. Two Brothers cassava chips is the biggest in Manding District.

The results of determining the cost of production of Cassava Chips carried out by "UD DUA SAUDARA" amounted to IDR 24,192 with a total cost for one production of IDR 29,030,000. The results of determining the cost of production of Cassava Chips at "UD DUA SAUDARA" using the full costing method were IDR 24,901 with a total cost for one production of IDR 29,881,736.

Keywords: Cost Price, Cassava Chips, Full Costing Method