

ABSTRAK

ANALISIS PERHITUNGAN HARGA POKOK PRODUKSI MENGUNAKAN METODE *VARIABLE COSTING* UNTUK MENENTUKAN HARGA JUAL PADA UMKM KERIPIK CAK WELUT MAGETAN

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Tujuan penelitian ini adalah menghitung perhitungan harga pokok produksi menggunakan metode *variable costing* untuk menentukan harga jual pada UMKM Keripik Cak Welut Magetan. Jenis data yang digunakan yaitu data kualitatif dan data kuantitatif. Sumber data yang digunakan adalah data primer. Metode pengumpulan data melalui wawancara secara langsung kepada pemilik UMKM Keripik Cak Welut dan melalui dokumentasi. Teknik analisis data menggunakan deskriptif kuantitatif, dengan hasil penelitian ini berupa harga pokok produksi metode *variable costing* dan harga jual *cost plus pricing*. Hasil penelitian menunjukkan bahwa perhitungan harga pokok produksi dan penetapan harga jual pada UMKM Keripik Cak Welut terdapat perbandingan dengan metode UMKM Keripik Cak Welut dan metode *variable costing*. harga pokok produksi pada perhitungan dengan metode menurut UMKM Keripik Cak Welut sebesar Rp39.081 per kg untuk harga jual sebesar Rp50.000 per kg sedangkan *variable costing* sebesar Rp39.963 per kg untuk harga jual sebesar Rp52.000 per kg.

Kata Kunci: *Analisis Harga Pokok Produksi, Metode Variable Costing, Harga Jual, UMKM Keripik Cak Welut Magetan*

ABSTRACT

ANALYSIS OF CALCULATION OF COST OF PRODUCTION USING VARIABLE COSTING METHOD TO DETERMINE THE SELLING PRICE AT THE UMKM OF KERIPIK CAK WELUT MAGETAN

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The aim of this research is to calculate the cost of production using the variable costing method to determine the selling price for UMKM Cak Welut Magetan Chips. So as to produce a cost of production that is suitable for determining the selling price. The types of data used are qualitative data and quantitative data. The data source used is primary data. The data collection technique is through direct interviews with the owners of Cak Welut Chips MSMEs and through documentation. The data analysis technique uses quantitative descriptive, with the results of this research in the form of the cost of production using the variable costing method and the selling price of cost plus pricing. The results of the research show that there is a comparison between the calculation of the cost of production and determining the selling price for MSME Cak Welut Chips with the MSME Cak Welut Chips method and the variable costing method. The cost of production calculated using the method according to UMKM Cak Welut Chips is Rp39,081 per kg for a selling price of Rp50,000 per kg, while variable costing is Rp39,963 per kg for a selling price of Rp52,000 per kg..

Keywords: *Analysis of Cost of Goods Production, Variable Costing Method, Selling Price, UMKM Cak Welut Chips Magetan*