

PENENTUAN HARGA JUAL *BEDETAN* IKAN PADA KELOMPOK WANITA TANI (KWT) *BEDETAN* PERANCAK DI DESA PERANCAK

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ABSTRAK

Penelitian ini bertujuan untuk menentukan penentuan harga jual produk pangan *bedetan* ikan pada usaha KWT *Bedetan* Perancak, untuk mengetahui apakah harga yang sudah ditetapkan dapat memberikan laba bagi perusahaan. Penelitian ini menggunakan pendekatan kualitatif deskriptif. Subjek penelitian adalah Ketua Kelompok Wanita Tani (KWT) *Bedetan* Perancak dan Tenaga Kerja yang terlibat dalam proses produksi. Teknik pengumpulan data dengan melakukan observasi, wawancara dan dokumentasi. Data yang diperoleh selanjutnya dianalisis dengan teknik analisis data yaitu reduksi data, penyajian data dan penarikan kesimpulan. Hasil penelitian ini menyatakan bahwa (1) Dalam menentukan harga jual *bedetan* belum sesuai dengan kriteria teori harga pokok produksi serta penentuan harga jual karena minimnya pengetahuan tentang akuntansi sehingga terdapat beberapa biaya yang tidak diperhitungkan saat menentukan harga pokok produksi (2) Hasil berdasarkan perhitungan dengan metode *cost plus pricing method* lebih rendah dikarenakan adanya perbedaan pembebanan biaya sejak awal dalam perhitungan harga pokok produksinya (3) Hasil penentuan harga jual baik dengan metode KWT *Bedetan* Perancak dan metode *Cost Plus Pricing Method* semua memberikan laba bagi perusahaan, namun lebih akurat jika perusahaan menggunakan perhitungan *cost plus pricing method* karena perusahaan akan membebaskan semua biaya yang mempengaruhi proses produksi.

Kata kunci: Harga Jual, Harga Pokok Produksi, *Bedetan*

**DETERMINATION OF THE SELLING PRICE OF BEDETAN (DRY FISH)
FOOD PRODUCT ON WOMEN FARMING GROUP IN PERANCAK
VILLAGE**

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ABSTRACT

This study aims to identify the selling price of bedetan (dry fish) food product on women farming group in Perancak village and to find out whether the determined price could give profit for the group. The study was designed in the form of descriptive qualitative study. The data of this study were obtained by conducting observation, interview and documentation with two informants who were the group leader and one of the members who was incharge in bedetan production from women farming group in Perancak village. Furthermore, the obtained data were analyzed by using data analysis techniques including data reduction, data presentation and drawing conclusion. The result of this study shows that (1) In determining the selling price, it was not in accordance with the criteria of the cost of production and the determination of selling price theories due to lack of knowledge about accounting. Therefore, there were several costs that were not taken into account when determining the cost of production. (2) The result based on cost plus pricing method was low because of the difference in the costing from the beginning in the cost of production calculation. (3) The result of selling price used by both of the women farming group in Perancak village and the Cost Plus Pricing method gave profit for the group. Meanwhile, it was more accurate to use the Cost Plus Pricing method so that the group could charge all costs that affected the production processes of bedetan (dry fish) food product.

Keywords: Selling price, Production cost, Bedetan