EVALUASI PERHITUNGAN HARGA POKOK PRODUKSI ARAK JERUK MENGGUNAKAN METODE *FULL COSTING* PADA UMKM TIRTA KAURIPAN DESA AWAN

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui sistem perhitungan harga pokok produksi (HPP) yang diterapkan oleh UMKM Tirta Kauripan selama ini serta mengevaluasi kesesuaian sistem perhitungan tersebut dengan prinsip metode full costing. Materi penelitian difokuskan pada pengeluaran biaya produksi arak jeruk pada bulan Maret 2026. Metode yang digunakan dalam penelitian ini adalah deskriptif kualitatif. Teknik pengumpulan data dilakukan secara langsung melalui observasi, wawancara mendalam dengan pemilik dan pengelola keuangan, serta dokumentasi catatan keuangan sederhana usaha. Hasil penelitian menunjukkan bahwa terdapat perbedaan signifikan antara HPP yang dihitung oleh UMKM Tirta Kauripan dengan perhitungan berbasis metode full costing. UMKM Tirta Kauripan selama ini menggunakan metode perhitungan yang sangat sederhana dan belum memasukkan seluruh komponen biaya produksi secara rinci. Usaha ini mengabaikan beberapa komponen biaya overhead pabrik (BOP) seperti biaya penyusutan peralatan, biaya transportasi bahan baku, dan biaya kebersihan karena dianggap sebagai pengeluaran kecil atau pendukung modal awal. Berdasarkan analisis metode full costing, diperoleh HPP kemasan 400 ml adalah sebesar Rp47.532 per botol (selisih Rp7.169 dari metode UMKM) dan kemasan 700 ml sebesar Rp77.081 per botol (selisih Rp9.081 dari metode UMKM). Kesimpulan dari penelitian ini menegaskan bahwa metode perhitungan sederhana yang diterapkan UMKM menghasilkan nilai HPP yang lebih rendah (understated) dari kondisi riil. Implikasinya, margin laba bersih yang dilaporkan belum mencerminkan profitabilitas sebenarnya. Disarankan bagi UMKM Tirta Kauripan untuk mulai menerapkan metode full costing secara terstruktur agar penentuan harga jual didasarkan pada pertimbangan biaya yang akurat demi menjaga keberlanjutan usaha di tengah ketatnya persaingan pasar.

Kata Kunci: Harga Pokok Produksi, Full Costing, Harga Jual, UMKM, Arak Jeruk.

EVALUATION OF THE CALCULATION OF ORANGE ARAK PRODUCTION COST USING THE FULL COSTING METHOD AT TIRTA KAURIPAN MSME IN AWAN VILLAGE

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ABSTRACT

This study aims to determine the cost of goods manufactured (COGM) calculation system implemented by UMKM Tirta Kauripan so far and to evaluate the compliance of this calculation system with the principles of the full costing method. The research material is focused on the production expenditures of orange arak in March 2026. The method used in this research is descriptive qualitative. Data collection techniques were conducted directly through observation, in-depth interviews with the owner and financial manager, as well as documentation of the business's simple financial records. The results show that there is a significant difference between the COGM calculated by UMKM Tirta Kauripan and the calculation based on the full costing method. UMKM Tirta Kauripan has been using a very simple calculation method and has not included all components of production costs in detail. This business overlooks several components of factory overhead costs (FOH), such as equipment depreciation costs, raw material transportation costs, and cleaning costs, because they are considered minor expenses or initial capital support. Based on the full costing method analysis, the obtained COGM for the 400 ml packaging is Rp47,532 per bottle (a difference of Rp7,169 from the UMKM method) and for the 700 ml packaging is Rp77,081 per bottle (a difference of Rp9,081 from the UMKM method). The conclusion of this study emphasizes that the simple calculation method applied by the MSME results in an understated COGM value compared to real conditions. Consequently, the reported net profit margin does not reflect the actual profitability. It is recommended for UMKM Tirta Kauripan to start implementing the full costing method in a structured manner so that the determination of selling prices is based on accurate cost considerations to maintain business sustainability amidst intense market competition.

Keywords: *Cost of Goods Manufactured, Full Costing, Selling Price, MSMEs, Orange Arak.*