

ABSTRACT

Cost of Goods Sold (HPP) is a method for determining the price that customer pay to producer because of expenditure to produce one product. Producer need to know targets of selling a product to not loss until the targets are met. Producer neet to consider the payback periode and the percentage of business to success when producer will make a business. However, owner of micro, small, and mediun enterprises (UMKM) are often difficult to determining the selling price from a product. Sometimes, they calculating the price using estimates or assumptions. Then, the owner of UMKM does not set targets for selling product. It will be different income and investment then the gap can make business bankrupt. When the owner will make business, they did not consider how long payback periode is and how much profit percentage from selling that product. All the calculating process can be done manually but there is a risk from error to the final result of calculation. So, the desktop-based application of HPP calculation and appropriateness study of product for UMKM will assis owner of UMKM to determining Cost of Goods, Sales target, payback periode, and profit percentage. The working method used are prototype to know the needs in accordance with UMKM. Testing conducted directly to UMKM for live calculations. Owner of UMKM can calculate cost of goods, sales target, payback periode and profit percentage by using the desktop-based application of HPP calculating and appropriateness study of product for UMKM to avoid losses when selling product and easy to determining the decision to continue production or not.

Key word: UMKM, Cost of Goods, Sales Target, Payback Periode, Profit Percentage