

Analysis of the Calculation of Cost of Production in the Semoga Laris Tofu Business , the Chinese Tofu Business Mrs. Feby and the Sumedang Tofu Business.

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Abstract

This study aims to determine the differences in the calculation of the cost of production carried out by the Semoga Laris Tofu Business, Ibu Feby's Chinese Tofu Business and the Sumedang Tofu Business using the calculation of the cost of production method to produce one type of goods. This study uses quantitative descriptive analysis techniques while the data collection techniques used are interviews, observation and documentation. The data analysis technique used is the Calculation of Cost of Production Analysis to produce one type of goods. Based on the results of the general analysis, the calculation results of the cost of production at the Tofu Business are selling out Rp. 8,587, the calculation of the cost of production at the Chinese Tofu Business, Mrs. Feby, is Rp. 18,149 and the calculation of the cost of production at the Sumedang Tofu Business is Rp. 10,950, where the selling price of the Tofu Business is Good. The selling price is Rp. 10,000/kg, the selling price of Ibu Feby's Chinese Tofu Business is Rp. 20,000/Kg and the selling price of Sumedang Tofu Business is Rp. 24,000/kg. The results showed that the calculation of the cost of production produced one type of goods when compared to the cost of goods manufactured used by the Semoga Laris Tofu Business, Ibu Feby's Chinese Tofu Business and the Sumedang Tofu Business gave different results, which was greater using the cost of production method producing one types of goods. This is because the calculations carried out by the Semoga Laris Tofu Business, the Chinese Tofu Business Mrs. Feby and the Sumedang Tofu Business have not been right in charging factory overhead costs.

Keywords: The Cost of Production Method Produces One Type of Goods,
The Cost Of Production.

INTRODUCTION

The Tofu Semoga Laris, Mrs. Feby Chinese Tofu Business and Sumedang Tofu Business have not fully paid attention to factory overhead costs but only focused on soybean raw materials and labor costs. Meanwhile, the costs incurred are not only soybean raw materials and labor costs, but there are still factory overhead costs that have not been taken into account.

Based on the observations of researchers in the field, there are several phenomena or indications of problems experienced by the Hopefully Laris Tofu

Business, Chinese Tofu Business and Sumedang Tofu Business, the problem experienced by these three tofu businesses is that when soybean prices rise, tofu companies do not increase the price of tofu but reduce the size know because they are worried that it will affect consumers.

According to Bustami (2010:49) "harga pokok produksi adalah kumpulan biaya produksi yang terdiri dari bahan baku langsung, tenaga kerja langsung dan biaya *overhead* pabrik ditambah persediaan produk dalam proses awal dan di kurang persediaan produk dalam proses akhir".

Based on this background, the writer is interested in conducting research with the title: "ANALYSIS OF THE CALCULATION OF COST OF PRODUCTION IN THE SEMOGA LARIS TOFU BUSINES, THE CHINESE TOFU BUSINESS MRS. FEBY AND SUMEDANG TOFU BUSINESS IN 2018"

Meanwhile, the purpose of this study is to present the research objectives to determine the cost of production at the Tofu semoga Laris Business, to find out the cost of production at the Chinese Tofu Business, Mrs. Feby and to find out the cost of production at the Sumedang Tofu Business using the analysis method of calculating the cost of production to produce one type of product.

METHOD

This type of research uses descriptive quantitative research. , "Quantitative research method is a research method based on the philosophy of positivism, used to examine the population or sample, data collection using research, data analysis is quantitative/statistical".

This research was conducted at Usaha Tahu Semoga Laris, which is located at Jl. Muhammad Said Gang 21, Sungai Kunjang Sub-district, Samarinda, Mrs. Feby's Chinese Tofu Business, which has its address at Jl. Antasari Gang 7, Sungai Kunjang District, Samarinda and Usaha Tahu Sumedang, which has its address at the Samarinda-Bontang axis road KM 38 Muara Badak.

The format of the cost of goods manufactured account may differ among companies, as well as in cost accounting books. The following is a format for the cost of goods manufactured account:

Table 1.1 Method of Calculation of Cost of Production

ACCOUNT OF COST OF PRODUCTION PROCESS COST PRICE METHOD PRIOD XXX			
Production data :			
Product enter process			xxx
Product finished		xxx	
Products in process, materials and conversion	xxx		
			xxx
Fees charged :			
<u>Cost element</u>	<u>Total cost</u>	<u>Equivalent product</u>	<u>Cost of main/unit</u>
Raw material cost	xxx	xxx	
Labor costs	xxx	xxx	xxx
Factory overhead cost	<u>xxx+</u> xxx		<u>xxx+</u>
Amount	xxx		xxx
Calculation of the cost of production			
Cost of finished product		= xxx	
Cost of main in process		= xxx	
Cost element :		jumlah	
Raw material cost		xxx	
Labor costs		xxx	
Factory overhead cost		xxx	
Total cost of production in process			<u>xxx+</u>
Total calculated cost			xxx

Supriyono (2012: 152)

$$\text{Cost of main production} = \frac{\text{Total calculated cost}}{\text{Production finished}}$$

RESULT AND DISCUSSION

After calculating the costs of direct raw materials, direct labor costs and factory overhead costs, the following is the cost of production of tofu at the May Tofu Business, according to cost accounting theory using the cost of production method to produce one type of goods:

Table 1.2 Accounting of Cost of Production Method Cost of Processes in Tofu Business Semoga Laris in 2018

ACCOUNT OF COST OF PRODUCTION PROCESS COST PRICE METHOD PRIOD 2018			
Production data :			
Product enter process			162.000kg
Product finished		162.000 kg	
Products in process, materials and conversion		0	
			162.000 kg
Fees charged :			
<u>Cost element</u>	<u>Total cost</u>	<u>Equivalent product</u>	<u>Cost of main/unit</u>
Raw material cost	Rp 1.134.000.00	162.000 Kg	7000
Labor costs	108.000.000	162.000 Kg	667
Factory overhead cost	<u>100.492.000+</u>	162.000 Kg	<u>620 +</u>
Amount	Rp 1.342.492.000		8.587
Calculation of the cost of production			
Cost of finished product		= 162.000 x 8.587	= Rp 1.391.094.000
Cost of main in process		= 0	
Cost element :		jumlah	
Raw material cost	Rp 0		
Labor costs		0	
Factory overhead cost		0	
Total cost of production in process			<u>0+</u>
Total calculated cost	Rp 1.391.094.000		

$$\begin{aligned} \text{Cost of main production} &= \frac{\mathbf{Rp\ 1.391.094.000}}{162.000\ \text{kg}} \\ &= \mathbf{8.587/kg} \end{aligned}$$

Based on the above calculations, it can be concluded that the cost of production per kg of tofu, according to the accounting cart, is Rp. 8,587.00.

Table 1.3 Accounting of Cost of Production Method Cost of Processing in Mrs. Feby's Chinese Tofu Business in 2018

ACCOUNT OF COST OF PRODUCTION PROCESS COST PRICE METHOD PRIOD 2018			
Production data :			
Product enter process			10.800kg
Product finished		10.800 kg	
Products in process, materials and conversion		0	
			10.800 kg
Fees charged :			
<u>Cost element</u>	<u>Total cost</u>	<u>Equivalent product</u>	<u>Cost of main/unit</u>
Raw material cost	Rp 75.600.000	10.800 kg	7.000
Labor costs	18.000.000	10.800 kg	1.666
Factory overhead cost	102.415.250+	10.800 kg	9.483+
Amount	Rp 196.015.250		18.149
Calculation of the cost of production			
Cost of finished product = 10.800 x 18.149 = Rp 196.009.200			
Cost of main in process = 0			
Cost element :			jumlah
Raw material cost	Rp 0		
Labor costs		0	
Factory overhead cost		0	
Total cost of production in process			<u>0+</u>
Total calculated cost			Rp 196.009.200

Cost of main production **Rp 196.009.200**
10.800 kg
= 18.149/Kg

Based on the above calculations, it can be concluded that the cost of production per Kg of Chinese Tofu Business by Mrs. Feby according to the accounting trolley is Rp. 18,149.00.

Table 1.4 Report of Cost of Production Method Cost of Processes in Sumedang Tofu Business in 2018

ACCOUNT OF COST OF PRODUCTION PROCESS COST PRICE METHOD PRIOD 2018			
Production data :			
Product enter process			90.720kg
Product finished		90.720 kg	
Products in process, materials and conversion		0	
			90.720 kg
Fees charged :			
<u>Cost element</u>	<u>Total cost</u>	<u>Equivalent product</u>	<u>Cost of main/unit</u>
Raw material cost	Rp 698.544.000	90.720 kg	7.700
Labor costs	88.000.000	90.720kg	970
Factory overhead cost	<u>206.827.000+</u>	90.720 kg	<u>2.280+</u>
Amount	Rp 993.371.000		10.950
Calculation of the cost of production			
Cost of finished product = 90.720 x 10.950 = Rp 993.384.000			
Cost of main in process = 0			
Cost element :			
		jumlah	
Raw material cost	Rp 0		
Labor costs		0	
Factory overhead cost		0	
Total cost of production in process			<u>0 +</u>
Total calculated cost			Rp 993.384.000

$$\text{Cost of main production} = \frac{\mathbf{Rp\ 993.384.000}}{\mathbf{90.720}} = \mathbf{10.950/kg}$$

Based on the above calculations, it can be concluded that the cost of production per Kg of Sumedang Tofu Business according to accounting theory is Rp. 10,950.00.

According to the results of the analysis of the calculation of the cost of production of tofu at the Tofu Business Hopefully Laris, the Chinese Tofu Business Mrs. Feby and the Sumedang Tofu Business, there is a difference in the calculation results according to the company and the calculation according to cost accounting. The following is a comparison of the cost of production according to the company and based on the calculation of cost accounting theory at the Tofu Business Semoga Laris, the Chinese Tofu Business Mrs. Feby and Usha Tahu Sumedang in 2018:

Table 4.25 Comparison of HPP for Tofu Business Hopefully Laris, Chinese Tofu

No.	Company Name	By Company	According to Cost Accounting Theory	Difference
1.	Usaha Tahu Semoga Laris	Rp 1.195,31	Rp 8.587	Rp 7.391,69
2.	Usaha Tahu Cina Ibu Feby	Rp 2.216,66	Rp 18.149	Rp 15.932,34
3.	Usaha Tahu Sumedang	Rp 718,66	Rp 10.950	Rp 10.231,34

Business Mrs. Feby and Sumedang Tofu Business

Data source: Hasil Penelitian, 2019

Based on the table above, it can be seen that the difference in the cost of production for the Tofu Business May Laris, the Chinese Tofu Business Mrs. Feby and the Sumedang Tofu Business according to the company's calculation and according to the cost accounting theory. The calculation based on the company's Tofu Semoga Laris has a cost of production of Rp. 1,195.31, while according to the cost accounting calculation, Usaha Tofu Hopefully Laris has a cost of production of Rp. 8,587 the difference between the company's calculation and the calculation of cost accounting is Rp. 7,391.69.

The calculation based on the Chinese Tofu Business company, Mrs. Feby, has a cost of production of Rp. 2,216.66, while according to the cost accounting calculation, Ms. Feby's Chinese Tofu Business has a cost of production of Rp. 18,149. The difference between the company's calculation and the cost accounting calculation is Rp. 15,932.34. The calculation based on the Sumedang Tofu Business company has a cost of production of Rp. 718.66, while according to the cost accounting calculation, the Sumedang Tofu Business has a cost of production of Rp. 10.950. The difference between the company's calculation and the cost accounting calculation is Rp. 10,231.34.

CONCLUSION

Based on the results of the analysis and discussion that have been presented, it can be concluded that the Analysis of Cost of Production Calculation of the Tofu Business Hopefully Laris, the Chinese Tofu Business of Mrs. Feby and the Sumedang Tofu Business with the Cost Method of Processing One Type of Goods are as follows:

1. There is a difference in the calculation of the cost of production that has been determined by the Tofu Business to Semoga Laris, the Chinese Tofu Business Mrs. Feby and the Sumedang Tofu Business with the calculation of the cost of production according to the cost accountant, the cost of production according to the Tofu Business to Laris Rp.1,195.31 according to accounting theory. cost of Rp.8,587, the cost of production of Mrs. Feby's Chinese Tofu Enterprises of Rp.2,115.27 according to cost accounting theory is Rp.18,149, and the cost of

production according to Sumedang Tofu Enterprises is Rp.718.66 while according to cost accounting it is Rp.10,950.

2. There is a difference in the calculation of the cost of raw materials between the Tofu Business Semoga Laris and the Chinese Tofu Business Mrs. Feby with the cost accounting calculation method of calculating the cost of production producing one type of goods due to the cost of using vinegar tofu which is used by the company as an element of production costs then according to the theory Vinegar cost accounting is transferred as factory overhead. The cost of raw materials according to the Tofu Business of May Laris is Rp. 1,135,080,000 according to cost accounting calculations of Rp. 1,134,000,000 and the cost of raw materials according to Ibu Feby's Chinese Tofu Business is Rp. 76,150,000 according to the accounting calculation is Rp. 75,600,000.
3. From the calculation of the cost of production for the Tofu Business semoga Laris, the Chinese Tofu Business of Mrs. Feby and the Sumedang Tofu Business according to cost accounting using the cost of production method to produce one type of goods, it was found that the Sumedang Tofu Business had the lowest cost of production with the highest selling price. It can be concluded that between the Tofu Business May Be Laris, the Chinese Tofu Business of Mrs. Feby and the Sumedang Tofu Business, the Sumedang Tofu Business has the highest profit.

The suggestions that the author can give after doing research are as follows:

1. The company is expected to take into account the calculation of the depreciation charge on the fixed assets it owns.
2. The Tofu Company Hopefully Laris and the Chinese Tofu Company Mrs. Feby should review the calculation of the cost of production that has been done previously so that the calculation of the cost of production becomes more precise.

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