

Analysis of Cost of Production Using the Full Costing Method in Printing Business of Diplomas Map (Case Study on Various Business CVs in the City of Surabaya)

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Abstract

CV. Aneka Usaha is a company in the printing sector that produces diploma maps starting from school base to universities that have problem h price tree production . Cost of goods production on CV. Various businesses are classified as simple which include: cost ingredient raw , energy work , and electricity costs the calculation is considered less right because not yet enter all elements price tree in- house production his efforts . Study this aim . Study this aim for knowing how price tree production use method *full costing* in the diploma map printing business . Study this use method qualitative and technical data collection used are primary and secondary . Techniques used is data analysis . Research results this show that price tree production using full costing get score tall compared with company , according to full costing price tree production in 2019 Rp . 30,924,350/ month , in 2020 Rp. 18,949,800/ bu , in 2021 Rp. 24,067,950/ month , Increase and decrease the full costing value is caused amount production at the company no always stable every year , while method company year 2019 Rp. 30,541,350, in 2020 Rp. 18,825,300, in 2021 Rp. 23,581,950. Suggestions given for CV. Various Businesses, companies should To do calculation to elements price tree production by complete so that could knowing score price tree in- house production company .

Keywords:

Cost of Goods Production , CV. Various Business, Full Costing Method

1. Introduction

Business opportunities are opportunities for entrepreneurs for get profit in reach possible goals increase economy family, open vacancy profession and capable lower number unemployment in Indonesia and not amazed if every year amount company increase big along with needs society. According to the Central Bureau of Statistics amount company industry big and small in the city of Surabaya according to sub-districts in 2020, which is 145 for industry large , 433 for small industries. View from the data convincing that industry the more year the more increase accompanied by with strong competition and variety emerging creativity from entrepreneur .

For reach development business , entrepreneur need use information accountancy in get profit and calculation price tree production the right one . Cost of goods production is expenses incurred company in period certain calculation related with cost ingredient raw , cost power work direct and cost overhead factory. Calculation price tree production is very necessary because more easy in determine price sell and already taken into account by right. With have price tree production more business owners understand how many profit in his business as well as recording accountancy more regularly .

CV. Aneka Usaha is a company in the printing sector that produces diploma maps from elementary school to PT (University) this business stand up since 1998 which is located at JL. Sill Merisi Big East No. 93 Surabaya. Calculation of h price tree CV production . Various businesses use simple calculations whose calculations are cover cost production, power work, and electricity costs the calculation is considered less because it has not enter all elements price tree in-house production business, so that with the complete calculation of the cost of production, the company is expected to get the desired profit

Based on background behind that , then study this aim for To do calculation price tree production use method full cost on CV. Various businesses and this research is done by comparing calculation of the cost of goods manufactured according to the company according to the full costing method.

JURNAL EKONOMI

1.1. Review Theory

1.1.1. Definition Accountancy

Accountancy according to Sumarsan (2017) is something art for collect, identify, classify, record transactions, as well as related work with finance, so could produce information finance or something report finance that can used by interested parties .

1.1.2. Accounting Cost

Definition accountancy cost according to Mulyadi (2018) is a process done with record, classify, study, make and sell product or service and interpret results of the recording process. Accountancy cost have three destination namely ; determine production costs, control fees, and pick-up decision.

1.1.3. Cost of Goods Production

Cost of goods production is expenses incurred for processed until done ok before nor During period accountancy walk. Whole cost this is cost supplies. Cost supply is whole considered cost as assets in balance sheet when happen and next Becomes price tree sales that will sold on the market.

According to Bustami & Nurlela (2010) in Wardoyo (2016) price tree production is bunch cost production consisting of from ingredient raw straight away. Labor direct, and *overhead* factory added with supply product first, then reduced supply product in the final process. According to Mulyadi (2005) cost production is expenses incurred in management ingredient raw Becomes product.

1.1.4. Method Cost Determination Production

In determine price tree production there is two approach element cost production , approach this is full costing method and *variable costing* . Method the full costing calculation is calculated method all element cost production in the existing production costs element cost ingredient raw , cost power work direct , cost factory *overhead* variables and costs *overhead* factory fixed . Following this element cost production according to Mulyadi (2018) uses method :

Cost ingredient raw	xxx
Cost power work direct	xxx
Cost factory <i>overhead</i> variable	xxx
Cost factory <i>overhead</i> permanent	<u>xxx</u>
Production cost	<u>xxx</u>

Method *variable costing* . Method this only take into account element cost ingredient raw , cost power work direct , and cost *overhead* factory variable . Following this element cost production according to *variable costs* :

Cost Raw Material	xxx
Labor Cost Direct	xxx
Cost <i>overhead</i> Factory Stay	<u>xxx</u>
Production Cost	<u>xxx</u>

1.1.5. Income statement

Report profit make a loss full costing method compiled with elements cost according to connection cost with function tree company . Example in company manufacture consist from production , marketing , and administration and general

Sales proceeds	Rp 500,000
Cost of goods sales (including cost overbead factory fixed)	Rp <u>250,000</u>
Profit gross	Rp 250,000
Cost administration and general	Rp 50,000
Cost marketing	Rp <u>75,000</u>
Profit clean business	Rp <u>125,000</u>
—	<u>Rp. 125,000</u>

Report profit make a loss above serve costs according to connection cost with function tree in company manufacturing , that is function production , marketing and administration and general .

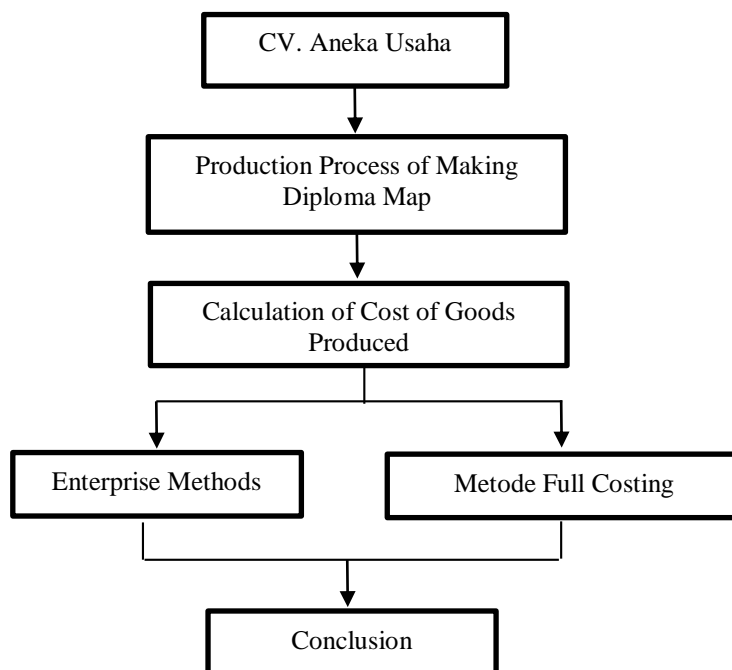
1.1.6. Framework Conceptual

Figure 1. Research Framework

2. Method Study

Type research used is qualitative. Study qualitative according to Sugiyono (2012) types related research with social phenomenon of perspective participant. So that conclusion study qualitative comparative. On research qualitatively carried out researcher is compare calculate on price tree production CV. Various Businesses with full costing method

Type of data used in study this are qualitative and quantitative data. Understanding qualitative and quantitative data as following :

1. Qualitative data is data that is sentences, words or image (Sugiyono, 2018)
2. Quantitative data is deep data form numbers (Sugiyono, 2018)
3. In study This qualitative data both oral (interview results) and written such as company profile, brief history of business establishment, vision and mission, and division of labor is still each employee CV. Various Business. while research data quantitative is recording price tree production.

3. Results and Discussion

CV. Miscellaneous Business is companies in the field of printing press which was established in 1998. CV. Various Businesses provide service diploma map printing located on Jl. Sill Merisi Great East Gang No. 93, District Wonocolo, Surabaya City, for activity operational CV. This business at first founded UD. Various Businesses with the production process simple with machine nekin, market the product around its environment and the amount employee only one person.

After a number of year late. Drs. HJ. Muntasir have employee as many as 15 people with each task begins from cutting, hot printing, pressing, foil, finishing and so on and the price of a diploma map starting from 2019 Rp. 9,500, in 2020 Rp. 10,000, in 2021 Rp.11,000 this price is only for the diploma folder, while the contents per folder are around 900/sheet. The price of the diploma map has increased which is influenced by the cost of raw materials which increases every year.

In making a diploma map requires materials and tools that must be prepared. The following is the CV production process. Various Business.



Figure 2. Diploma Map Production Process

4. Sales Data Year 2019-2021

Sales reports consist of products sold, product prices, and others. CV. Various businesses have sales records written in the folio ledger. The following is a sales report for CV. Various Businesses:

Table 1. Cost Production Raw Materials 3,964 D in 1 Month 2019

Number	Month	Product	2019	2020	2021
1	January	Diploma Map	4.342	1.175	1975
2	February	Diploma Map	4.348	379	150
3	March	Diploma Map	2.274	1,626	2,528
4	April	Diploma Map	6.291	76	1.502
5	May	Diploma Map	2.230	594	2,387
6	June	Diploma Map	2,507	1.126	4,539
7	July	Diploma Map	5,228	1.432	1.535
8	August	Diploma Map	6,761	3,241	3.222
9	September	Diploma Map	10,648	1.052	3.914
10	October	Diploma Map	5.825	3152	1.876
11	November	Diploma Map	5.815	4050	3,721
12	December	Diploma Map	3.920	925	7.417
Total			60.189	18,828	27,349

Table 2. Cost Raw Material

Materials used	Needs	Unit	Unit Price	Amount
ASE	3,964 pcs	pcs	2,000	IDR 7,928,000
Cardboard Laminate 30	7,928 pcs	pcs	1,000	IDR 7,928,000
Foil Paper	2,000 pcs	pcs	50	IDR 100,000
Mika Sheet (Map Contents)	1 sheet	sheet	950	Rp 950
Fringe (Mika Plastic)	7,928 sheets	sheet	350	IDR 2,774,800
Accessories Map (Elbow)	16,000	pcs	80	IDR 1,280,000
Total Cost Main Raw Material				Rp 20,011,750

It can be seen that the cost of raw materials for making ASE maps with a production of 3,964/month generates Rp. 20,011,750 with raw materials namely ASE, cardboard, foil paper, mica sheet, plastic mica and elbows, this cost is the main raw material cost presented at factory overhead costs.

Table 3. Direct Labor Cost

Number of employees	Amount	Salary/month	Total Salary/month
6 employees	6	Rp 1,585,600	Rp 9,513,600
Total Direct Labor Cost			Rp 9,513,600

From the calculation of direct labor costs in 2019, the salary costs for every 6 people who are hot print workers, pressing, cutting raw materials, combining months are Rp. 1,585,600/person, if the total results in labor costs of Rp. 9,513,600/month

4.1. Factory Overhead Cost

Factory Overhead Costs in the full costing method, namely variable factory overhead costs and fixed factory overhead costs, factory overhead costs and fixed costs are presented in the following table:

1. Variable Factory Overhead Cost

Table 4. Variable Factory Overhead Cost

Information	Total
Cost Ingredient Helper	IDR 24,000
Electricity Cost	IDR 1,000,000
Cost Fuel	IDR 300,000
Total BOP Variable	IDR 1,324,000

2. Fixed Factory Overhead Cost

Table 5. Fixed Factory Overhead Cost

Information	Total
Maintenance Machine	IDR 75,000
Fixed Total BOP	IDR 75,000
Total BOP	Rp 1,399,000

Total factory overhead variable Rp. 1.324,000 and a fixed amount of Rp. 75,000 so that if you get a total of Rp. 1.399,000. The following is a breakdown of factory overhead costs on the cost of auxiliary materials:

Table 6. Cost of Auxiliary Materials

Materials used	Needs	Unit	Unit Price	Amount
Glue eagle	2	kg	IDR 8,000	IDR 16,000
Rope Rapia 600 gr	1	kg	IDR 3,000	IDR 3,000
Scissor	1	pcs	IDR 5,000	IDR 5,000
Total Cost Main Raw Material				IDR 24,000

3. Cost of Production Map ASE Full Costing Method

Table 7. Cost of Production Map ASE Full Costing Method

Information	Amount
Raw Material Cost	Rp 20,011,750
Direct labor costs	Rp 9,513,600
Factory Overhead Cost	Rp 1,399,000
Total Cost of Production	Rp. 30.0924.350

5. Conclusion

1. CV. Aneka Usaha does not have a simple cost of production which includes raw material costs, labor costs and factory overhead costs
2. In 2019-2021 the cost of production experienced ups and downs, this fluctuation was due to the small number of orders in 2020 so that the company suffered losses and in 2019 and 2020 the company earned good revenues.
3. The calculation of the cost of production using the full costing method obtains higher results than the company's method

5.1. Suggestion

Based on the results of research in calculating the cost of production using the full costing method in the diploma map printing business, the suggestions are as follows:

1. Share CV. Various Business
 - a. CV. Various Businesses should carry out detailed calculations and record calculations every period on a regular basis, so that they can know for sure what expenses actually occur every month
 - b. CV Aneka Usaha can use the full costing method, this method is more accurate where all components of production costs are calculated either variable or fixed
2. For Researchers

For further researchers, it is possible to develop the cost of goods manufactured not only on one object of research but on two or three because with more objects, it is hoped that further researchers will be able to obtain information according to the theory of the cost of production and use comparisons between research conducted by the author and other studies.

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