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# OVERVIEW COST OF PRODUCTION OF 'PEMPEK PIRLAP KARAWANG

# ' WITH CALCULATION F-COST (FULL COSTING)

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**ABSTRACT**

MSMEs have profit for public in around sake continuity their lives they choose For open business small. But MSMEs this is deep The calculation of product costs is still based on estimates, and even capital and profits be measured with estimation, This is problem Which often faced para MSMEs. So necessary knowledge that can be useful. Therefore, know the cost of the basic price Production at UMKM Pempek PIRLAP is the aim of our research. In this research We conducted interviews with the owner of Pempek PIRLAP with qualitative research descriptive. The results of this research on MSMEs produced 2,400 small and small egg pempek productions small lenjer, with 1,200 portions each per month, and selling prices for both types The pempek is Rp. 4,008.33 / portion for small egg pempek and Rp. 3,558.33 / portion For pempek small lenjer.

# Say Key : MSMEs, Pempek PIRLAP

1. **INTRODUCTION**

# Background Behind

MSMEs are the driving force of the people's economy. The reason very simple MSMEs This Can done in House so that Can make business family. Apart from that, you can increase your income to cover your needs kitchen and become extra pocket money for children.

Important For determine cost production with consider The benefits regarding HPP are used to help in finding prices sell, analyze reality cost production, estimate profit or loss in a way periodically often shown in financial report .

In producing we need to have capital to make the product ready for sale. Capital is the most important thing in determining HPP determination. Elements shaper HPP Can grouped in 3 group main, like raw materials, labor, and BOP. Of these types, you need to pay attention carefully and then categorized according to cost. So it can make things easier get total Actually capital Which for in make product.

Seller often use estimate or estimate For determine price as well as the advantage. Recording accountancy Also No applied The same very Because Still lack of knowledge so that profit Which obtained only based on just an estimate.

# BASE THEORY

* 1. **Accountancy**

According to Henry Simamora (2000), accountancy is process identification, recording And communication events economics of an organization (company or non-company) to its members user information interested.

According to Lili m Sadeli (2006), Accountancy is process identify, measure, and report information to create consideration and making the right decisions for information users the.

# Accountancy cost

According to Mulyadi (2017), accountancy cost is process recording, classification, summarization, And presentation cost making And sale product or service, with ways certain, as well as interpretation towards him. Accountancy cost produce information cost For fulfil various type objective. For objective determination boarding house production, accountancy cost serve cost Which has happen in period Which Then. For objective control cost, accountancy cost serve information cost Which estimated will happen with cost Which actually happen, Then serve analysis to the deviation. For objective taking decision special, accountancy cost serve cost Which relevant with decision Which will taken; And cost Which relevant with taking decision special This always relate with cost period Which will come.

No all sacrifice source economy called with term cost. Another term used to describe the sacrifice of resources economy, both those that have occurred and those that potentially will occur are costs and losses. Cost accounting can be applied both within the company manufacture and service companies.

# Price Tree Production

These production costs as old economic resources are sacrificed during production costs, which are planned to occur for make a profit. These production costs include BBB, BTKL and BOP. Cost of making it added to the merchandise and then made available for marketing. Production price Also A statement Which showing capital make product during period Which Already determined. Capital main production Also often called cost produce. This is the main capital intended to make products from material dough so worth selling.

Production/manufacturing or non-production costs are included in costs the mainstay of production during the manufacture of finished products. Non-production costs include things like effort expenditure administration general, whereas cost production This usually cost Which spent during make in change material raw So product. (Mulyadi 2017).

# Approach Full Costing

Approach *Full Costing* is method take into account cost producing something that includes all costs in the calculation, both related to fixed and variable product behavior. Costs are fluctuates per unit but remains within a relevant range is referred to as full costing (Mulyadi, 2017).

Following under This the elements:

|  |  |
| --- | --- |
| Cost material standard. | 000 |
| Cost power Work direct. | 000 |
| Cost *overheads* permanent factory. | 000 |
| Cost *overheads* factory variables. | 000 |
| Production costs. | 000 |

# METHOD STUDY

The qualitative descriptive method that we use in this research is the method This is where researchers study or examine directly in the field use observation method to understand problems. This research was conducted in owner of Pempek PIRLAP directly located in Pasirkamuning Village (Edge Roomy Ball), Subdistrict Telagasari, Regency Karawang. Time study This performed on date March 28 2023.

In this research, the data was searched using through interviews face to face face to face or directly with the owner of Pempek PIRLAP, namely Mr. Ujang Engkat as interview subject.

# RESULTS AND DISCUSSION

This research helps Mr. Ujang Engkat in calculating prices Selling with a *full costing approach* includes all costs in detail and clearly. MSMEs Father Sonny during This determine cost material the default based on estimate just, whereas burden like token House, sanyo And material burn Which related making product Not yet enter in calculation. However, burden cost production If taken into account by MSMEs father Sonny will more low from usually. The calculation of HPP for pempek is limited to two types, namely small egg pempek and lenjer small, Because type This most popular consumer.

# Classification Cost Production

In one day, UKM PIRLAP PEMPEK produces 40 egg pempek small And 40 pempek lenjer small. Father Sonny This selling every day or 30 day in a month.

# Cost Material Raw Direct

The following table below shows the types of direct raw materials used in producing 40 portions of small egg pempek and 40 portions of glandular pempek small per month.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Pempek Egg Small | Unit | Quantity | Price Rp | Per month |
| 1 | Wheat | Kilogram | ½ | 8,000,- | 240,000,- |
| 2 | Egg | Kilogram | ½ | 18,000,- | 540,000,- |
| 3 | Flour Tapioca | Kilogram | 1 | 16,000,- | 480,000,- |
| 4 | Onion white | Ounce | 2 | 5,000,- | 150,000,- |
| 5 | Oil goring | Kilogram | ¼ | 10,000,- | 300,000,- |
| 6 | Cucumber | Kilogram | ¼ | 10,000,- | 300,000,- |
| 7 | Chili | Kilogram | ¼ | 12,000,- | 350,000,- |
| 8 | Tamarind | Ounce | 2 | 5,000,- | 150,000,- |
| 9 | Water gallon fill repeat | Gallon | 2 | 12,000,- | 350,000,- |
| Amount cost | | | | | 2,860,000,- |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Pempek Lend Small | Unit | Quantity | Price (Rp) | Per month |
| 1 | Wheat | Kilogram | ½ | 8,000,- | 240,000,- |
| 2 | Tapioca/Aci | Kilogram | ½ | 16,000,- | 480,000,- |
| 3 | Water gallon fill repeat | Gallon | 2 | 12,000,- | 350,000,- |
| 4 | Onion White | Ounce | ½ | 5,000,- | 150,000,- |
| 5 | Oil goring | Liter | 2 | 10,000,- | 300,000,- |
| 6 | Cucumber | Kilogram | ¼ | 10,000,- | 300,000,- |
| 7 | Chili | Kilogram | ¼ | 12,000,- | 350,000,- |
| 8 | Tamarind | Kilogram | ¼ | 5,000,- | 150,000,- |
| Amount cost | | | | | Rp 2,320,000,- |

# Cost Power Work Direct

Producing raw materials and then finished products requires energy work with proficient skills. Below is a list of energy costs direct work to produce egg pempek and small lenjer for one day (80 units).

|  |  |  |  |
| --- | --- | --- | --- |
| Part | Employee | Rate/Day | Per month |
| Maker dough | 1 Person | 30,000,- | 900,000,- |

# Cost Overheads Factory (BOP)

Information from owner business, MSMEs Pempek PIRLAP No count BOP (material standard no direct and gas/costs material burn).

* + 1. Cost Material Raw No Direct

UMKM Pempek PIRLAP does not include costs other than materials raw in capital produce it. For example like salt And sardines abc. The price of salt is Rp. 5,000 per pack per day so you need 30 wrap For One month with price Rp 150,000, And sardines a B C Rp

8,000 One can per day so that need 30 can For One month with price IDR 240,000

* + 1. Cost Material Burn

Gas costs for 40 pempek eggs and 40 small pempek lenjer requires 1 gas cylinder, at a price of IDR 22,000 for one day, while the cost for a month requires 30 gas cylinders at the price Rp 660,000

# Calculation Price Tree Production.

Calculation HPP pempek egg small as well as pempek lenjer small For 55 units:

|  |  |  |
| --- | --- | --- |
| MSMEs PEMPEK PIRLAP | | |
| Report Price Tree Production. | | |
| Total 2,400 Units per month | | |
| Details cost | Egg Small (Rp) | Lenjer Small (Rp) |
| Cost Raw material Direct. | 2,860,000 | 2,320,000 |
| Cost Power Work Direct. | 900,000,- | 900,000,- |
| Cost Overheads Factory. |  |  |
| 1) Cost material standard No direct. | 390,000,- | 390,000,- |
| 2) Cost gas. | 660,000,- | 660,000,- |
| Total Cost Overheads Factory. | 4,810,000,- | 4,270,000,- |
|  |  |  |
| Amount Production Pempek (per month) | 1,200 | 1,200 |
| Production Costs each unit. | Rp 4,008.33,- | Rp 3,558.33,- |

# Calculation Price Sell

Under Hpp, business owners here can adjust the prices of their products so that profit For every pempek Which purchased. With count HPP second type pempek This so turnover each the month Can predicted. So Also owner MSMEs Can calculate other types of products. Indeed, the appearance is quite simple and of value what is calculated doesn't matter. However, the concept of costing as understood does not rule out the possibility of focusing more on certain products as products his mainstay. In the end, it is hoped that PEMPEK PIRLAP MSMEs can develop become business intermediate.

# CONCLUSION

Based on the discussion above, it can be seen that within a month MSMEs PEMPEK PIRLAP can produce 2,400 portions of small egg pempek, and small lenjer, with 1,200 portions each per month, and the selling price of both types of pempek the is Rp. 4,008.33 /portion For pempek egg small And Rp. 3,558.33 /portion For pempek small lenjer.

Based on the discussion above, it can also be seen that by calculation full costing can help perpetrator MSMEs develop more proceed, Because method cost Full (full costing) helps maximize the price for the product Which will be given to consumer.

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