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Analysis Of Cost Of Production Using Variable Costing Method In Msme Fruit Salad Products "Deanova's Salad".

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Abstract

The main aim of establishing a company is to generate profits, and achieving this objective requires careful planning, especially regarding the cost of producing goods. Employing the variable costing method is a strategic approach to boost profits. This method entails adding up raw material costs, direct labor expenses, and factory overhead costs to determine the cost of goods manufactured. Deanova's fruit salad Micro, Small, and Medium Enterprise (MSME) is a culinary business that recently started operating, with less than a year of experience. Historically, this business did not categorize costs by type. Instead, when setting prices, the MSME adjusted them based on prevailing market rates. Previously, in calculating business income, the approach involved summing up costs incurred and then subtracting the cost of revenue. This method left the business unaware of the individual profit margins for each product. This study utilizes qualitative research methods with a descriptive approach, gathering primary data directly from the object of research through direct observation and interviews with the owner of Deanova's Fruit Salad UMKM. According to the variable costing method calculation, the total cost of production is IDR 12,752. There is a variance between the owner-set price and the variable costing method, specifically IDR 15,000 - IDR 12,752, resulting in IDR 2,248. This difference indicates that the selling price aligns with the variable costing method, making the MSME profitable. Moreover, the fruit salad product not only ensures profitability but also positions the MSME to achieve superior profits compared to similar businesses in the market. This competitive advantage

enhances the MSME's ability to compete with similar establishments in the market.

Abstrak

Ketika suatu perusahaan dibentuk, salah satu tujuannya adalah mencapai keuntungan. Untuk meningkatkan profitabilitas, perusahaan perlu merencanakan harga pokok produksi. Salah satu pendekatan yang dapat digunakan untuk merencanakan harga pokok produksi adalah metode variabel costing. Dalam metode ini, perhitungan harga pokok produksi mencakup biaya bahan baku, biaya tenaga kerja langsung, dan biaya overhead pabrik. Meskipun Salad Buah Deanova's, sebuah usaha kuliner yang baru berdiri kurang dari satu tahun, belum pernah melakukan klasifikasi biaya berdasarkan jenisnya. Dalam menetapkan harga, UMKM ini hanya menyesuaikan dengan harga pasar tanpa mempertimbangkan klasifikasi biaya. Sebelumnya, perhitungan pendapatan hanya dilakukan dengan mengurangkan total biaya yang dikeluarkan dari pendapatan, sehingga belum diketahui keuntungan yang diperoleh dari setiap produk. Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif, sumber data utamanya diperoleh langsung dari pemilik UMKM Salad Buah Deanova's melalui observasi dan wawancara. Hasil perhitungan menggunakan metode variabel costing menunjukkan total harga pokok produksi sebesar Rp 12.752. Terdapat perbedaan antara harga yang ditetapkan pemilik dengan perhitungan menggunakan metode variabel costing, yaitu Rp 15.000 – Rp 12.752, sehingga menghasilkan selisih sebesar Rp 2.248. Meskipun ada perbedaan, harga jual yang diputuskan oleh pemilik dianggap tepat dan membantu UMKM meraih keuntungan. Produk salad buah ini juga dianggap mampu memberikan keuntungan yang lebih baik, memungkinkan UMKM bersaing efektif di pasar dengan usaha sejenis.

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Introduction

When a company is formed, one of its main objectives is to achieve profit. According to Zahra (2023), a company is a type of business organisation that

engages in continuous activities and continuously focuses on achieving profit (Alifah Zahra et al., 2023). Therefore, the company needs to constantly carry out activities and focus attention in order to avoid losses. To maintain its existence and competitiveness in the business world, companies must continue to increase profits (Yuliyanto et al., 2021). The ability of a business to economically manage its assets to achieve greater profits than the previous period is a key aspect that reflects capable financial management skills in managing assets such as stocks (Maryati & Siswanti, 2022).

In order to increase profits, companies need to plan the cost of goods manufactured so that products can be sold at accurate prices in accordance with market conditions (Sahadi et al., 2022). According to Sondang, planning is a mature stage in considering and making decisions regarding future steps to achieve predetermined goals (Syamsuddin, 2017). The company, in its production process, must carefully plan the budget spent to produce an item. The purpose of planning the cost of goods produced is so that products can be sold with a balanced profit, which requires price adjustments based on clear, precise, and consistent systems and procedures (Yulia Weny, 2023). Technological developments, as expressed by Sunarti & Puspitasari, can change everything (Sunarti & Puspitasari, n.d.). Therefore, in this technological era, companies can develop their business with various approaches to calculate the cost of goods manufactured. Some approaches involve full costing and variable costing techniques (Siswanti, n.d.). The variable costing method is considered more appropriate in helping companies make decisions, because it focuses on costs that are variable to production and service quality (Prabawati, 2020).

One sector that plays an important role in driving the industry is the culinary sector. According to the Ministry of Industry, the culinary industry is a key factor in boosting the non-oil and gas processing sector in Indonesia. This success is supported by the abundance of natural resources and growing domestic demand. The Food & Hotel Indonesia (FHI) exhibition announced on 25 July 2016 in Jakarta is an indicator of the growth of the processing industry sector, which is predicted to reach 5.35% by the end of 2023, in line with national GDP growth of 5.03%, with its contribution to non-oil and gas sector GDP reaching 38.61%. This confirms the significant role of the agricultural sector as a subsector with a substantial contribution to GDP.(https://kemenperin.go.id/artikel/24213/Kemenperin-Mendorong-Ekspansi-Industri-Makanan-dan-Minuman-ke-Pasar-Global).

Deanova's Salad MSME culinary business, which has only been established for less than a year, has never categorised its costs by type because it is still a new business. The owner of Deanova's Salad MSME only determines product prices based on market prices, without calculating costs by type. So far, the calculation of business income only involves the amount of costs incurred minus revenue, so it is not yet known how much profit is earned from each product. Therefore, the problem formulation in this study includes questions regarding the Cost of Goods Produced of Deanova's Salad MSME and the profit generated from each unit of product.

Theoritical review

Definition of Cost of Goods Manufactured.

According to Bustami and Nurlela (2013: 49), cost of goods manufactured is a combination of production costs, including direct raw material costs, direct labour costs, and overhead costs. Then, these total costs are added to the initial work-in-

process inventory and reduced by the final work-in-process inventory (Hermanto, 2016). Mardiasmo (2019: 9) provides another definition, stating that cost of production involves the utilisation of various economic resources to create products with the aim of achieving profit (Yulia Weny, 2023). Samsul (2013) says that cost of goods manufactured refers to the costs required to convert raw materials into finished goods (Dariana, 2020). Setiadi, Dafid, and Treesje (2014) describe cost of goods manufactured as the starting point in determining the selling price directly to customers, which has a significant impact on the survival of the company (Purnama et al., 2019).

Firmansyah (2015: 57) explains that the cost of goods manufactured includes the calculation of all economic resources needed to convert raw materials into finished products that are ready for use, with the aim of determining the total cost per unit of product to find profit and loss per period (Faradela et al., 2022). Mulyadi (2018: 14) defines cost of goods manufactured as the total costs incurred in creating goods or services during a certain period. According to Dunia Abdullah (2018: 42), cost of goods manufactured includes all costs incurred during the production period, especially direct material costs and direct labour. Determination of the cost of goods manufactured using the variable costing method, helps cost planning to achieve profits in a relatively short period of time, thus affecting the setting of selling prices and the resulting profits (Badriah and Nurwanda, 2019: 411) (Zakia Harun et al., 2023). Hansen and Mowen (2019) define cost of goods produced as a calculation of the total funds spent on materials during a certain period (Nurizki Fadli & Ramayanti, 2020). Siswanti (2016) defines cost of goods manufactured as the budget for obtaining finished goods to be sold (Wilpany Siagian & Fadillah Natasha, 2023).

Objectives of Determining Cost of Goods Manufactured.

According to Mulyadi (2015: 65) the purpose of determining the cost of goods produced is to (Fadillah et al., 2021):

1. Setting the selling price of products
   Having a good understanding of production costs not only makes it easier for a company to set the selling price of its products, but management must also consider other factors that come into play in determining the selling value of a product. Some of these involve market conditions and government intervention.
2. Reviewing production budget actualisation
   Management needs a report on the realisation of the production budget that has been prepared for the production process. Therefore, cost accounting can be used to integrate information about production costs incurred during a period of time. In addition, cost accounting can also be used to assess whether the production method has resulted in the use of production costs in accordance with the calculations that have been made previously. Production costs during a certain period are compensated through manufacturing costs.

Elements of Manufacturing Cost.

According to Mulyadi (2015: 24) production costs are influenced by the techniques used to determine the elements of production costs calculated in production costs: Variable costing method and full costing method (Fadillah et al., 2021).

1. Raw material costs
   Direct raw material costs refer to costs associated with raw materials that can be clearly identified and have a value that can be calculated accurately. All costs incurred to obtain raw materials used in the production process of a business fall under the category of direct material costs. Therefore, raw material costs include all expenses necessary to purchase raw materials that are an integral part of the finished product, such as the use of wood as a material to make a table.
2. Direct labour costs
   Reimbursement for employees in a company generally consists of two main parts, namely salaries and personnel costs. Salaries are used as a form of reimbursement that is not fixed and can be given on a recurring basis, especially to employees who have contributed management and administrative services to the company. Wages, on the other hand, are rewards provided based on hours worked, days worked, or contributions to specific productions and services. Direct labour costs include payments to workers who are directly involved in the process of transforming raw materials into finished products, and these rewards can be directly linked to the final output produced. For example, a tailor receives wages for making clothes, while a builder gets payment for the construction of a house.
3. Overhead costs
   Factory overhead costs or BOP refer to production costs that do not fall under the categories of raw materials and direct labour. BOP includes elements such as indirect labour costs, indirect raw material costs, and various other costs that cannot be directly identified or directly allocated to a specific job or production output. For example, included in BOP are deductions for costs related to factory buildings and equipment, taxes on factory assets, and insurance premiums for the building. (Lanen, 2017:65)

Cost of production can provide a realistic comparison of production costs over time. The advantages of production costs are (Zakia Harun et al., 2023):

1. Determining the selling price of a product
2. Observe the implementation of production costs
3. Calculate gross profit and loss during a certain period of time

Method of Determining Cost of Goods Manufactured.

According to Mulyadi's (2017: 18) explanation, the step to identify production costs is to calculate the basic cost components of production. The process of calculating production costs can be done using the variable costing or full costing method, as stated by Yulia Weny (2023).

Variable Costing.

Variable costing is a method of calculating production costs that only takes into account variable costs, such as raw material costs, direct labour costs, and factory overhead costs that can vary. In this approach, the cost of production consists of variable costs, including raw material costs, direct labour costs, and factory overhead costs that can change. Meanwhile, fixed production costs are included as part of periodic costs along with non-production fixed costs (Santioso et al., 2019).

The variable costing approach, also known as the contribution approach, involves preparing an income statement by classifying costs based on cost behaviour. Costs are divided into variable costs and fixed costs that cannot be separated based on production, administration, and sales functions. Under this method, costs may change with changes in production levels. Income statements prepared using this approach are generally used for internal needs and do not require adjustment to generally accepted accounting principles (Santioso et al., 2019). The following is a breakdown of production costs using the variable costing method, including the elements of production costs.

Raw material cost xxx
Direct labour costs xxx
Factory overheads xxx +
Production cost xxx

The price of a product can be calculated using the variable costing method, which involves variable production costs such as raw materials, direct labour, and variable factory overheads. Also included in this calculation are non-manufacturing costs such as variable marketing costs, variable administrative and general costs, along with fixed costs such as fixed factory overheads, fixed marketing costs, and fixed administrative and general costs (Zakia Harun et al., 2023).

Weaknesses of Variable Costing Method

1. Solving all costs such as variable and fixed costs is not easy to do, because not many costs are truly variable or fixed. Costs can be considered variable if:
   a. The amount of baha and contribution is constant
   b. The method of application used is fixed
   c. Fixed capacity.

   While fixed costs can be divided into 2, including:

   a. The turnover of fixed costs in a short time, for example promotion and production costs, finance, accounting manager salaries, and so on.
   b. Fixed costs in a long time do not alternate, for example, the cost of renting a place, namely an office that is rented for a long time which is variable.
2. Basic accounting principles are not applied. This is because variable costing is only used to meet the needs of the company.
3. In the variable costing method, the rise and fall of profits are related to changes in the marketing process.
4. In the cost of inventory and inventory of fixed factory overhead costs are not taken into account in such a way as to make the value of inventory undervalued, therefore this can reduce the working capital reported for financial analysis purposes. Mulyadi (2015: 150) (Karyadi & Murah, 2022).

Full Costing

According to Mulyadi (2018:17-18), full costing can be explained as a method of determining production costs that includes all aspects of production costs into the cost calculation, including raw material costs, direct labour costs, and factory overhead costs, both fixed and variable. In the full costing approach, all elements of

production costs as described by Zakia Harun et al. (2023) are involved in the calculation of production costs:

Raw Material Cost	xxx
Direct Labour Cost	xxx
Variable Factory Overhead Cost	xxx
Fixed Factory Overhead Costs	xxx +
Production Cost	xxx

RESEARCH METHODS

Type of research

This research utilises descriptive qualitative research methods. The research was conducted naturally with an emphasis on analysing production costs, with the application of the variable costing method to identify the cost of production at Deanova's Fruit Salad MSMEs.

Time and Place of Research

This research was conducted at Deanova's Fruit Salad micro small and medium enterprises located in Kauman Hamlet, Bangsal Village, Rt 02 Rw 01, Bangsal District, Mojokerto Regency, East Java. The research implementation time covers the period October 2023.

Types, Sources, and Methods of Data Collection

Types of Data

This research uses two types of information, namely qualitative and quantitative types of information. The research approach that produces descriptive quantitative information involves the process of examining, explaining, and formulating conclusions based on phenomena that can be measured using numerical figures.**Data Source**

1. Primary data refers to information obtained directly from research subjects without undergoing manipulation or prior processing. The method for obtaining this data involves direct observation and interviews with the owners of Deanova's Fruit Salad MSMEs.
2. In the preparation of this report, secondary data is used, which is information that has been categorised by data collection agencies, or data taken from books, other sources of information, or literature references.

Data Collection Methods

1. Library research
   Research through books and scientific writings concerning issues related to this research.
2. Field research or Field research

Direct research conducted at Deanova's Fruit Salad UMKM through direct observation, interviews with the owners of these UMKM, and documentaries.

Data Analysis Technique

Analysis of MSME production activities that make the object of research in order to obtain an overview of the costs that take place in the production process is as follows:

1. Recognising the costs that arise in the production process
2. Calculate or add up direct raw material costs
3. Calculate or sum direct labour costs
4. Calculate or sum up factory overhead costs
5. Calculate or add up all costs to determine the cost of production using the variable costing method.

RESULTS AND DISCUSSION

PROFIL USAHA	
Business Name	Deanova's Fruit Salad
Business entity	Small business
Business Type	Culinary
Business Owner Name	Irni Adellia Deanova
Address	Kauman Hamlet, Bangsal Village RT. 02 RW. 01 Bangsal District, Mojokerto Regency, East Java.

buah deanova’s belum mengklasifikasikan biaya berdasarkan jenis biaya yang ada.
This fruit salad business is a new business that was started in June 2023. This business does not yet have employees because the owner is still able to make the product himself. The owner markets fruit salad products online through online media such as WhatsApp, then Facebook, Instagram and various other applications and media. Consumers can buy the product directly at the owner's house. Fruit salad with a 500 ml package is sold at Rp 15,000. Deanova's fruit salad still applies a fairly simple calculation method when determining the cost of goods produced where deanova's fruit salad has not classified costs based on the types of costs that exist.

The following is a table for calculating the cost of goods produced by MSMEs on Deanova's fruit salad:

Table 1. Raw Material Cost of Deanova's Fruit Salad

No	Production Cost.	Quantity	Acquisition Price	Total Cost	Production Unit	Cost per product.
Raw Material Cost						
1.	Watermelon	12 Kg (4 seeds)	IDR 25.000	IDR 100.000	60	Rp 1.666
2.	Melon.	6 Kg	IDR 8.000	IDR 48.000	60	Rp 800

3.	Grapes.	2 Kg	IDR 40.000	IDR 80.000	60	Rp 1.333
4.	Apples	1 ½ Kg	IDR 30.000	IDR 45.000	60	Rp 750
5.	Dragon Fruit.	1 ½ Kg	IDR 36.000	IDR 54.000	60	Rp 900
6.	Mango.	3 Kg	IDR 18.000	IDR 54.000	60	Rp 900
7.	Strawberries.	1 ½ Kg	IDR 34.000	IDR 51.000	60	Rp 850
8.	Mayonnaise.	3 Kg	IDR 30.000	Rp90.000	60	Rp 1.500
9.	Yogurt	3 (120g/pcs)	IDR 10.000	Rp 30.000	60	Rp 500
	Total Raw Material Cost			Rp 552.000		Rp 9.199

Data Source: Deanova's Salad

In table 1 above, it can be observed that the total cost of raw materials in producing fruit salad products that are ready to be marketed and consumed is IDR 9,199.

Table 2: Direct labour cost of Deanova's fruit salad

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Data Source: Deanova's Salad

From table 2 above, it can be seen that the owner does not use labour or employees at all. Because the owner is still able to produce fruit salad products himself.

Table 3. Factory Overhead Cost of Deanova's Fruit Salad

No	Production Cost	Quantity	Acquisition Price	Total Cost	Production Unit	Cost per production.
Factory Overhead Cost						
1.	Cheese	2 Kg	Rp 40.000	Rp 80.000	60	Rp 1.333
2.	Milk	4(545g/pcs)	Rp 15.000	Rp 60.000	60	Rp 1.000
3.	Spoon	60 pcs	Rp 100	Rp 6.000	60	Rp 100
4.	Cups 500 ml	60 pcs	Rp 1.120	Rp 67.200	60	Rp 1.120
	Total factory overhead cost			Rp 213.200		Rp 3.553

Data Source: Deanova's Salad

In Table 3 above, it can be observed that the total overhead cost in producing fruit salad products that are ready to be marketed and consumed is Rp 3,553.

Table 4. Calculation of Cost of Goods Produced for Deanova's Fruit Salad

Description	Variable Costing
Raw Material Cost	Rp 9.199
Direct Labour Cost	-
Factory Overhead Costs	Rp 3.553
Total per cup	Rp 12.752
Total products produced	60

Data Source: Deanova's Salad

From table 4 above, it can be observed that the total calculation of the cost of production according to the variable costing method calculation is IDR 12,752. There is a difference between the price difference set by the owner and the variable costing method, namely IDR 15,000 - IDR 12,752, which is IDR 2,248, so the selling price is correct and makes MSMEs profitable, this fruit salad product is also included in being able to provide better profits for the MSMEs it establishes, so that this business is able to compete in the market with similar or similar businesses.

CONCLUSION

The results of research that have been carried out by researchers at Deanova's Fruit Salad MSMEs, the researchers can conclude, among others:

1. Based on the calculation or summation of the cost of goods produced, there are several cost elements, namely raw material costs with a total cost of Rp. 522,000, while direct labour costs do not exist because they do not use employees, and overhead costs with a total cost of Rp. 213,200, then all of these costs are added up to Rp. 765,200. So the cost of goods produced for 60 pcs of fruit salad products is Rp. 765,200, and the cost of goods produced for 1 pcs of fruit salad products is Rp. 765,200/60 pcs = Rp. 12,752.
2. Based on calculations carried out by researchers, it was revealed that the production cost for Micro, Small and Medium Enterprises (MSMEs) reached IDR 12,752. Meanwhile, MSMEs set the selling price at IDR 15,000, which resulted in a profit of IDR 2,248.
3. Comparing the cost of goods produced with the selling price of the product is an appropriate comparison, because this can make the Deanova's Fruit Salad MSME business profitable because in each product sale per unit MSMEs experience a profit of Rp. 2,248.

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