



Analysis of Determining the Cost of Goods Production Using the Full Costing Method as a Basis for Determining the Selling Price of Rubber Rubber at PT. Sinar Belantara Indah

Selvi Oktaviana Sinaga^{a*}

^aAccounting Study Program, Institut Teknologi dan Bisnis Master, Indonesia

*Corresponding Author: selvioktaviana@gmail.com

Article History
Received
23 October 2023
Revised
25 November 2023
Accepted
30 December 2023
Published
31 January 2024

ABSTRACT

Production costs are very necessary in determining the cost of production of a product. The costs incurred to produce the product must be clear, so that the determination of the cost of production will be correct too. PT. Sinar Belantara Indah in determining the cost of production uses the full costing method. The full costing method is a determination of the cost of production that takes into account all elements of production costs consisting of raw material costs, labor costs and factory overhead costs. This research is a type of descriptive research, namely research conducted to determine the calculation of the cost of production in order to determine the selling price. The data used is primary and secondary data which is carried out using the accounting cycle, which starts with recording each transaction in a journal and ends with preparing the cost of production report and financial reports. In reporting the cost of production, the company classifies production costs according to the relationship between the costs and the thing being financed. The research results show that the calculation of the cost of production is the basis for determining the selling price of PT. Sinar Belantara Indah rubber latex.

Keywords: Cost of Goods Sold, Full Costing, Selling Price

Field: Accounting, Cost Accounting, Management Accounting

DOI: <https://doi.org/10.61230/luxury.v2i1.66>

INTRODUCTION

Indonesia is an agricultural country with large agricultural commodities. The agricultural sector in Indonesia consists of 5 subsectors, namely the agriculture, plantation, fisheries, animal husbandry and forestry sectors. The sector that contributes highly to state income is the plantation sector. Indonesia's leading plantation commodity is rubber plants. Rubber plants are a plantation commodity that has quite high economic value among other plantation crops and plays an important role as a source of foreign exchange for the country. The part of the rubber tree that is most widely used is rubber latex because it has the highest economic value (Andi et al., 2023; Eddy et al., 2023; Suhardjo, Renaldo, Sevendy, Wahid, et al., 2023).

Every company definitely has goals that it wants to achieve, these goals include: Obtaining maximum profits, being able to compete in the market, and being able to provide benefits to society. To achieve profit, a company must be able to carry out the most profitable sales activities and one of the indicators is gross profit. Gross profit is influenced by selling price, production costs and sales volume (Renaldo, James, et al., 2023; Rifai et al., 2023; Saitri et al., 2023; Suhardjo, 2023).

The selling price of a production is determined from the cost of production. If the calculation of the cost of production is incorrect, it will affect the determination of the product's selling price incorrectly as well. For example, calculating a high cost of production will result in determining a high selling price, resulting in a product not being able to compete in the market. Likewise, vice versa, if the calculation of the cost of production is low, it will result in determining the cost of production which is also low as a result of which the company does not achieve maximum profits even though the selling price can be competitive in the market (Purnama, 2023; Rostania et al., 2023; Suhardjo, Renaldo, Sevendy, Rusgowanto, et al., 2023).

Determining product selling prices requires various integrated considerations, starting from production costs, operational costs, profit targets desired by the company, people's purchasing power, competitors' selling prices, economic conditions. Determining the selling price of a company's products must be a policy that must be carefully considered (Bongmini, 2023; Kumalasari & Endiana, 2023; Maisur, 2023; W et al., 2023).

In general, the main objective of a company being established, apart from meeting human needs, is to obtain a decent profit. With decent profits, it is possible for a company to maintain its survival and even develop its business to further progress and develop. For this reason, companies must always try to produce goods and services of high quality but relatively low prices, so that this can be achieved (Afriani, 2023; Alfata, 2024; Bongmini, 2023; Maisur, 2023; Sari, 2024).

In cost accounting, the calculation of the cost of production functions in determining, analyzing and reporting cost items containing financial reports so that they can show reasonable data. According to Setiadi, David and Treesje (2014) "cost accounting provides cost data for various purposes, so costs that occur in the company must be classified and recorded correctly, thus enabling accurate calculation of the cost of production". The calculation of the cost of production must be supported by an adequate cost accounting system, so that the implementation of the production process can be controlled in achieving the results of production activities and can be carried out efficiently and effectively. Calculating the cost of production is very important considering that the benefit of information on the cost of production is to determine the selling price that will be presented in the financial position report (Hia, 2023; Hutabarat, 2024; Ndruru, 2023; Sagita, 2023).

To help determine the correct selling price, it is necessary to calculate the cost of production by applying a method for calculating the cost of production. There are several methods for determining the cost of production, namely the full costing method, variable costing, and activity-based costing. The method used in this research is the full costing method (Hutahuruk, 2020a, 2020b, 2021, 2022; Junaedi et al., 2023).

The advantage of the full costing method over other methods is that this method displays the amount of overhead costs very comprehensively because it contains two types of costs, namely fixed and variable overhead. This method is also able to delay overhead costs when the product has not yet been sold on the market. In determining the cost of production, this method calculates all costs incurred during the production process. Even though it has weaknesses that cause selling prices to be higher than other methods, this method is very suitable when applied in calculating the cost of production in the company studied (Decerly, 2020, 2021; Nofriavani et al., 2022).

PT. Sinar Belantara Indah is a company that wants to develop and continue to maintain its continuity, so company management needs to create policies that refer to creating work efficiency and effectiveness. This policy can be in the form of determining the Cost of Production, namely by reducing production costs as low as possible and maintaining the quality of the goods or products produced, so that the unit Cost of Products produced by the company is lower than before. This policy is very useful for companies to set the right selling price for the profit the company wants to earn, so that the company can compete with other companies that produce similar products (Lara, 2019, 2020, 2021, 2022).

Manufacturing companies classify costs into three main costs, namely production costs, marketing costs, administrative & general costs. From the classification of costs, it can be seen that calculating production costs is one of the important things in realizing company goals. In making products, costs are grouped into two, namely production and non-production costs (Quaye et al., 2020; Yardımcı et al., 2022).

These production costs will form the cost of finished production, while non-production costs will be added to the cost of production to calculate the total cost of the product. Likewise, calculating the correct cost of production will result in setting the correct selling price, not too high or even too low, so that it will be able to generate profits as expected. However, if the calculation of the cost of production is inaccurate it will affect the selling price, resulting in the company not making a profit or even experiencing a loss (Andrianto et al., 2023; Fadhli et al., 2022; Fajri et al., 2021; Gazali et al., 2021; al., 2022; Putri et al., 2023).

The selling price of a product is an important factor besides other factors that must be considered in the business of trading companies and manufacturing companies. A customer or consumer often considers price in making a decision, whether he will buy a product or not. Although it is not uncommon for quality to be superior to price, it cannot be denied that price plays a very important role in the decision-making process for purchasing consumer goods (Abd et al., 2023; Al-Somaidae et al., 2023; Renaldo, Suyono, et al., 2023; Sari et al., 2021; Suyono et al., 2020).

Prices are also equal to production costs plus mark-up. To determine the selling price correctly, you must first know the cost of production, because the cost of production is the basis for the company to determine the selling price. The cost of production is a cost component that is directly related to production. Determining the cost of production plays a very important role in a company, because from the cost price an analysis can be made of marketing plans and strengths, determining selling prices and determining inventory value (Amin et al., 2022; Anton et al., 2023; Irawan et al., 2023; Rahman & Wijaya, 2021; Suyono et al., 2023).

On this occasion the author discusses rubber processing companies. Many factors cause rubber latex prices to strengthen or weaken, starting from international economic conditions, demand and supply, strengthening currency values including the US dollar and Yen to falling oil prices (Chandra et al., 2023; H. P. Panjaitan et al., 2023; Renaldo, Fadrul, et al., 2022; Renaldo, Suhardjo, et al., 2022; Rusilawati, 2023).

The commitment made by the government regarding the price of rubber latex for companies was at a low level throughout 2020. The commitment is marked by 3 policies that will be implemented in the short, medium and long term. Therefore, companies pay close attention to the cost of production in maximizing their profits. Because when the cost of production is low, companies try to sell as much production as possible to increase income (M. Panjaitan et al., 2023; Renaldo, Andi, et al., 2023; Rusilawati et al., 2023; Sudarno et al., 2023; Walettina & Anton, 2022).

Table 1. Cost of Production and Selling Price of Rubber Rubber at PT. Beautiful Wilderness Rays 2020

Year	Cost of Goods Sold (Rp/Kg)	Selling Price (Rp/Kg)
2020	15.876	15.939

Source: PT. Sinar Belantara Indah

From the table above it can be concluded that the cost of production is less than the selling price, therefore the company will make a profit. Therefore, based on the explanation above, the author is interested in conducting research on the cost of production, entitled: "Analysis of Determining the Cost of Production Using the Full Costing Method as a Basis for Determining the Selling Price of Rubber Rubber at PT. Sinar Belantara Indah.

LITERATURE REVIEW

Understanding Costs

Basically, the calculation of production prices is based on what costs have been incurred to produce the goods, therefore we need to know first what costs are and how they are classified (Renaldo, Suhardjo, et al., 2021; Renaldo, Sudarno, et al. al., 2022; Renaldo & Augustine, 2022).

According to Mulyadi (2015:14): "Production costs are the costs incurred to process raw materials into finished products that are ready to be sold." Furthermore, Rayburn (2013:32) states that: "Production costs include direct materials, direct labor, and factory overhead incurred to produce goods or services."

It can be concluded that production costs are costs related to production and must be incurred to process and make raw materials into finished products that are ready for sale.

Cost Classification

Cost classification is needed to develop cost data that can assist management in achieving its goals. Cost classification is the process of grouping all cost elements systematically into certain groups to be able to provide complete cost information for company leaders in managing and presenting their functions (Rafa'i et al., 2023; Renaldo, Junaedi, et al., 2022; Renaldo, Sudarno, et al., 2021).

Cost of goods sold

According to Samsul (2013), the cost of production is the cost of producing products in manufacturing companies. According to Setiadi (2014) the cost price is the amount of asset value (assets), but if during the year the assets are used to help earn income, these assets must be converted to expenses. The aim of calculating the cost of production is (Sudarno et al., 2022; Suhardjo et al., 2022; Suyono et al., 2022):

1. For control.
2. For planning and measuring implementation achievements.
3. To set prices.
4. To determine the value of inventory.

Production Cost Elements

According to Sodikin (2015:22) production costs are the costs required to obtain raw materials (raw) from suppliers and convert them into finished products that are ready to be sold. Production costs in manufacturing companies consist of elements of raw material costs, direct labor costs and factory overhead costs.

1. Raw Material Costs

Raw materials are materials used to make finished products. Raw materials can be identified to a product and are an integral part of that product. For example, rubber latex in rubber latex production.

According to Mulyadi (2015:275), raw materials are materials that form a complete part of the finished product. Raw materials processed in manufacturing companies can be obtained from local purchases, imports, or from own processing. In obtaining raw materials, companies do not only incur purchasing costs, warehousing and other acquisition costs.

The cost of raw materials consists of the purchase price (the price stated in the purchase invoice) plus purchase costs and costs incurred to prepare the raw materials in a state ready for processing.

2. Direct Labor Costs

Labor is the staff who directly handles the production process. Door and window makers, photocopier operators, tailors and welders, and bricklayers are examples of direct labor. They deal directly with the production process and can therefore be identified to the product. Salaries or direct labor wages are an element of production costs.

According to Mulyadi (2015:319) labor is the physical effort expended by employees to process products. Labor costs are the price charged for the use of human labor. Labor costs can be divided into the following three major groups:

a. Salaries and Wages

Salary is the total of gross salary and wages minus deductions such as employee income tax and old-age insurance costs. How to calculate employee wages in a company by changing the wage rate to working hours. Thus, to determine an employee's wages, it is necessary to collect data on the number of hours worked during a certain time period.

b. Overtime Premium

The treatment of overtime premiums depends on the reasons for the overtime occurrence. Overtime premiums can be added to direct labor wages and charged to the job or department where the overtime occurs. This treatment can be justified if the factory is working at full capacity and customers/orders are willing to accept the additional burden due to overtime.

c. Labor-Related Costs

1) Setup Time: A factory requires time and some costs to start production. The costs incurred to start production are called set-up costs. Production start-up costs include expenses for making plans, arranging machines and equipment, training for employees, and losses arising from lack of experience.

2) Idle Time: In processing products, obstacles often occur, machine breakdowns or lack of work. This results in idle time for employees. Costs incurred during this idle time are treated as elements of factory overhead costs.

3) Factory Overhead Costs: Factory overhead costs are costs other than raw materials and direct labor required to produce goods. Production costs included in factory overhead costs are grouped into the following groups:

a. Cost of Auxiliary Materials

Auxiliary materials are materials that are not part of the finished product or materials that, although they are part of the finished product, have relatively small value when compared to the cost of production.

b. Repair and Maintenance Costs

Repair and maintenance costs in the form of spare parts costs, consumable material costs, and the price of services obtained from parties outside the company for the purposes of repairing and maintaining premises, housing, factory buildings, machines and equipment, vehicles.

c. Indirect Labor Costs

Indirect labor is factory labor whose wages cannot be calculated directly for certain products or orders.

Indirect labor costs consist of wages, benefits and welfare costs incurred for indirect labor.

d. Costs Incurred as a Result of Valuation of Fixed Assets

Costs included in this group are depreciation costs for factory placements, factory buildings, machines and equipment, laboratory equipment, work tools and other fixed assets used in the factory.

e. Costs Incurred as a Result of the Passage of Time

Costs included in this group are building and emplacement insurance costs, machine and equipment insurance, vehicle insurance, employee accident insurance.

f. Other Factory Overhead Costs that Directly Require cash outlays

Costs included in this group are repair costs handed over to parties outside the company, PLN electricity costs, and so on.

According to Siregar (2014: 28), production costs are differentiated based on elements, where these elements are divided into three, namely:

- a. Direct material costs (raw material costs): Raw material costs are the value of raw materials that are entered into the production process to be converted into finished goods.
- b. Direct labor costs: Labor costs are the amount of costs incurred to use employee labor in working on the production process.
- c. Factory overhead costs (manufacturer overhead costs): Factory overhead costs are costs incurred in the factory other than raw material costs and direct labor costs.

The benefits of determining the cost of production in general are as follows:

1. Determine the selling price of production

Companies that produce time process their products to meet inventory in the warehouse. Thus, production costs are calculated for a certain period of time to produce information on production costs per product unit. Determining product prices, production costs per unit is one of the data considered in addition to other cost data and non-cost data.

2. Monitor the realization of production costs

Management needs information on actual production costs incurred in implementing the production plan. For this reason, cost accounting can be used to collect information on production costs incurred within a certain period of time to monitor whether the production process consumes total production costs as previously calculated. Collecting production costs for a certain period can be done using the cost of the process.

3. Calculate profit or loss for a certain period

Management needs information on production costs that have been incurred to produce products in a certain period. In order to find out whether production and marketing activities in that period were able to produce gross profits or result in gross losses. Periodic gross profit information is needed to determine the product's contribution to covering non-production costs and generating profit and loss.

4. Determine the cost of inventory of finished products and products in process which are presented in the balance sheet.

In the balance sheet, management must present the cost of products, finished product inventory and the cost of production at the date the balance sheet is still in process. For this purpose, management needs to maintain records of production costs for each period. Production costs attached to finished products that have not been sold at the balance sheet date are presented in the balance sheet and are recognized as the cost of product inventory in process.

From the definition above, it can be concluded that the use/benefit of the cost of production is to determine product prices and determine selling prices as well as policies within the company to achieve the desired profit.

The other objectives of determining the cost of production include:

- a. As a basis for assessing company efficiency.
- b. As a basis for determining company leadership policies.
- c. As a basis for assessing the balance sheet which involves assessing assets.
- d. As a basis for determining the offer price or selling price to consumers.

- e. Determine the inventory value in the balance sheet, namely the cost of finished product inventory.
- f. To calculate the cost of production in the company's profit and loss statement.
- g. As an evaluation of work results.
- h. Supervision of cost efficiency, especially production costs.
- i. As a basis for decision making.

Production Cost Pricing Method

According to Mulyadi (2015:17), the method for determining product costs is a way of calculating cost elements into production costs. In calculating cost elements into production costs, there are two approaches, namely:

1. Full Costing Method

According to Mulyadi (2013), the full costing method is a method that determines the cost of a product, taking into account all production costs such as direct raw material costs, direct labor costs, and variable factory overhead costs and fixed factory overhead costs. The full costing method takes into account fixed costs because these costs are considered attached to the cost of inventory, both finished goods and inventory of goods in process that have not been sold and are considered the cost of goods sold if the product has been sold out.

In the full costing method, the calculation of the cost of production and presentation of the profit and loss report is based on a cost function approach, so that what is referred to as production costs are all costs related to the production function, both direct and indirect, fixed and variable.

Selling Price Determination Method

The selling price is the amount of money (plus several products if possible) for a combination of goods and services. Determining the selling price is a management decision. The life and death of the company in the long term depends on this pricing decision (Sodikin, 2015: 158). Lupiyoadi (2013:138) states that the objectives of price setting are:

- 1. Survive, the aim of determining company prices is to survive for the sake of the company's survival.
- 2. Maximizing profits, maximizing profits in a certain period.
- 3. Prestige, namely to position the company's services as exclusive services.
- 4. ROI, the pricing objective is based on achieving the desired level of return on investment.

The method of determining selling prices based on costs in its simplest form, namely:

- 1. Cost plus pricing method, is setting prices by adding a certain amount (percentage) of the selling price or costs as profit. Cost plus pricing or the selling price of goods or services under normal circumstances is determining the selling price by adding the expected profit above the full cost in the future to obtain goods or services.

Cost plus pricing is determined using the following formula:

$$\text{Selling price} = \text{Estimated full cost} + \text{Expected profit}$$

Full cost estimates can be calculated using two approaches, namely full costing and variable costing.

a. In the full cost estimation approach (full costing)

In this approach, the full cost estimate used as the basis for determining the selling price consists of production costs, namely raw material costs, direct labor costs, and factory overhead costs, both variable and fixed, as costs that are directly influenced by product volume and costs. non-production costs, namely administrative and general costs as well as marketing costs as costs that are not directly influenced by product volume.

b. In the variable cost estimation approach (variable costing)

In this approach, the full cost estimate used as the basis for determining the selling price consists of variable costs (raw material costs, direct labor costs, and variable factory overhead costs).

- 1. Mark up pricing method, is the difference between the selling price of a product or service and the cost price.
- 2. Price determination by producers is the beginning of a series of prices set by other companies in distribution.

The Role of Cost Price in Selling Prices

In general, the selling price of a product is determined by the demand and supply of the product in the market, so cost is not a determinant of the selling price. However, because consumer demand for products is not easily determined by the manager who determines the selling price, in determining the selling price, the manager will face many uncertainties, for example consumer tastes, the number of competitors entering the market, the selling price determined by competitors, and so on.

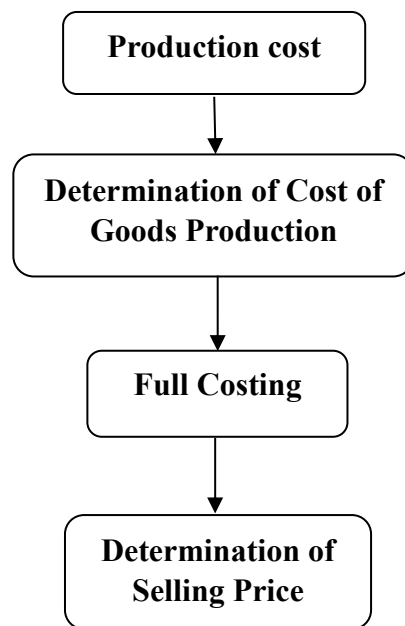
Mistakes in setting selling prices will have fatal consequences for the company. The company will experience losses and within a certain period of time this will result in the company stopping or disrupting the company's growth. Thus, managers who determine selling prices will always need information on production costs in making decisions to determine selling prices, even though costs are the only factor that must be considered in determining selling prices.

Factors that influence selling prices

Factors that influence price levels according to Kamaruddin (2013:174) are as follows:

- a. Desired profit factor.
- b. Product factors or product sales.
- c. Factor in costs and the product.
- d. Factors from outside the company (consumers).

Framework



METHODOLOGY

Data analysis method

The data analysis method used in this research is descriptive testing. This descriptive test is a data analysis technique that is collected, compiled, interpreted and analyzed so that it provides complete information for problem solvers. Descriptive testing is a way of formulating and interpreting existing data so that it provides a clear picture through collecting, compiling and analyzing data, so that a general picture of the company's production activities can be known.

This research was conducted to determine and explain the characteristics of the variables studied in a situation. The data sequence used includes data collection, data selection, data analysis, and then carrying out calculation simulations to make conclusions.

The stages of analysis that will be carried out are:

1. Data collection, namely by collecting all data involved in the production process such as raw material costs, direct labor costs, and factory overhead costs needed for the research process.

2. Data selection, after the production cost data has been collected it is then selected and classified according to the cost classification.
3. Data analysis, after the data has been collected and selected or classified according to each cost group, then analyze all existing data and then group it according to needs to calculate the cost of production for each item produced.

Calculation simulation, after data analysis is carried out, the company will then carry out a simulation of the calculation of the cost of goods produced by the company and a calculation simulation using the full costing method to determine the differences which will then be analyzed to draw conclusions to what extent the full costing method plays an important role in the company's production activities.

RESULTS AND DISCUSSION

In accordance with the problems that have been explained theoretically regarding cost accounting, as well as a general description of the company studied, this chapter will explain the results of research regarding the calculation of the cost of production applied by PT. Sinar Belantara Indah. To facilitate discussion, the analysis and evaluation will focus on calculating the cost of production. The following is a production cost report for PT. Sinar Belantara Indah:

Table 2. PT. Sinar Belantara Indah, Cost of Production, Commodity: Rubber Latex

Information	2020 Realization Quantum
Production (Kg)	763,28
Sales Volume (Kg)	566,853
Sales Value (Rp)	4,794,407,600
Direct cost:	
Raw Materials used Plant Costs	454,603,000
Salary, Tunj. & Social Costs Peg. Plant Staff	979,116,000
Plant Maintenance Costs	1,495,462,000
Total Direct Costs	2,474,578,000
Indirect Costs:	
Salary, Tunj. & Employee Social Costs	2,738,391,809
Official travel expenses	46,250,311
Electricity cost	17,011,162
Office and Communication Equipment	7,466,478
Office and House Rental	49,625,000
Tax costs	12,087,500
Vehicle Operating Costs	192,658,540
Total Indirect Costs	3,063,490,800
Total Production Costs	5,538,068,800
Initial inventory	28,523,195
Total Production Costs + Initial Inventory	5,566,591,995
Ending Inventory	61,120,548
B. Cost of Goods Sold	4,794,407,600
Selling expenses	4,003,585,682
Administrative Expenses	1,415,080
Depreciation Expense	18,383,896
Interest expense	415
Other income	1.000
Other expenses	12,087,500
Total FOB Load	8,829,295,474

Source: Data processed from PT. Sinar Belantara Indah

The elements of the cost of production at PT. Sinar Belantara Indah is as follows:

1. Direct Costs

Direct Costs consist of:

- a) Raw material costs are the sacrifice of economic resources that a company must spend to produce or obtain these raw materials.
 - b) Plant costs consist of salaries, allowances and costs for plant staff, maintenance, fertilization, harvesting and transportation costs to the factory.
2. Indirect costs consisting of: Salaries, benefits and employee social costs; Official travel expenses; Electricity cost; Office and Communication Equipment; Office and Home Rental; Vehicle Operating Costs.

From a cost accounting perspective, production costs are divided into three elements, namely: Direct Raw Material Costs, Direct Labor Costs, Factory Overhead Costs.

Using the formula for calculating the cost of production using the full costing method is as follows:

Direct Raw Material Costs	454.603.000
Direct labor costs	2.474.578.000
Fixed Factory Overhead Costs	3.063.490.800
Variable Factory Overhead Costs	979.116.000 +
Cost of goods sold	6.971.787.800

Companies classify production costs according to the relationship between costs and the thing being financed, namely direct costs and indirect costs. Calculation of production costs when viewed from the classification of costs according to the relationship between costs and something financed, is sought using the following formula:

Direct cost:	
Raw Material Costs	454.603.000
Direct labor costs	2.474.578.000 +
Total Direct Costs	2.929.181.000
Indirect Costs:	
Fixed Factory Overhead Costs	3.063.490.800
Variable Factory Overhead Costs	979.116.000 +
Cost of goods sold	6.971.787.800

Based on this classification, the cost of production method is carried out by PT. Sinar Belantara Indah uses a full costing method were included in the cost of production are fixed costs such as depreciation costs and variable costs such as direct raw material costs and direct labor costs.

Calculation of Cost of Goods Production

The cost of production is the total production costs incurred or the sacrifice of economic resources in order to manufacture a product, where each company expects appropriate profits in every production activity. The cost of production can be used as a benchmark for companies to determine pricing policies for their products. Therefore, calculating the cost of production is very important in a manufacturing company to determine or estimate the profit that will be obtained.

The company produces in bulk and collects the cost of production using full costing and the company also classifies production costs according to the relationship between costs and those financed, namely direct costs and indirect costs. What is included in the calculation of the cost of production is fixed costs and variable costs.

Production costs per kilogram in December 2020

$$\begin{aligned}
 \text{December} &= \frac{\text{Production costs incurred}}{\text{Amount of production produced}} \\
 &= \frac{\text{Rp. 5.538.068.800}}{763.280 \text{ kg}} \\
 &= 7.255,62 / \text{kg}
 \end{aligned}$$

From the report and calculation analysis results above, it can be seen that the production of rubber latex in 2020 will be 763,280 kg. Then the company incurred production costs in 2020 amounting to Rp. 5,538,068,800. With the basic price per kilogram in 2020 amounting to 7,255.62/Kg.

To be able to identify costs per kilogram, theoretically the calculation of the cost of production per kilogram is shown as below:

a. Direct cost

From the data collection above, it can be seen that rubber latex production in 2020 was IDR. 5,538,068,800, so the direct costs per kg can be found using the following formula:

Direct costs per Kg December 2020

$$\begin{aligned} \text{December} &= \frac{\text{Direct cost}}{\text{Amount of production produced}} \\ &= \frac{\text{Rp. 2.474.578.000}}{763.280 \text{ kg}} \\ &= 3.242,03 / \text{kg} \end{aligned}$$

b. Indirect Costs

From this data collection, it can be seen that rubber latex production as of December 31 2020 was 3,242.03/Kg. However, the company's expenditure on indirect costs as of December 31 2020 was IDR. 3,063,490,800 thus indirect costs can be calculated using the following formula:

Indirect costs per Kg for December 2020

$$\begin{aligned} \text{December} &= \frac{\text{Indirect Costs}}{\text{Amount of production produced}} \\ &= \frac{\text{Rp. 3.063.490.800}}{763.280 \text{ kg}} \\ &= 4.013,59 / \text{kg} \end{aligned}$$

Determining Selling Prices

In determining the selling price of rubber latex PT. Sinar Belantara Indah follows market prices.

Table 3. Selling Prices, As of 31 December 2020

Information	Per 31 December 2020	Selling Price/kg
Sales Volume (Kg)	566.853	
Sales Value (Rp)	4.794.407.600	15.939

Source: PT. Sinar Belantara Indah

Calculation of the cost of production in determining selling prices at PT. Sinar Belantara Indah data processing used in this research is by using a descriptive method, namely explaining, describing and interpreting existing data so that it can be expressed with a clear picture of the problem that has been formulated, and data processing is used using the full costing method.

Apart from that, the classification of costs carried out by the company is not correct so that there are several costs that are not taken into account in the process of calculating the cost of production. The data processing can be described as below:

Elements and classification of PT company production costs. Sinar Belantara Indah has the following production cost elements:

- Raw material costs are the main raw materials used to produce the rubber latex produced.
- Direct labor costs are wages paid to employees directly which are visible in production activities starting from the supply of raw materials to packaging.
- Indirect costs (overhead) are used to support the production process so that the production becomes finished production. Included in factory overhead costs are employee salary costs, electricity costs, tax costs and other benefits.

Based on the report and calculation analysis results, it can be seen that the company produced 763,280 kg of rubber latex in 2020, then the company incurred production costs of IDR 5,538,068,800 with a basic price per kilogram of 7,255.62/Kg.

Furthermore, from the available data it can be calculated that the direct cost per kg in December 2020 is IDR. 3,242.03/Kg. From this data collection, it can be seen that rubber latex production as of December 31 2020 was 763,280/Kg. However, the company's expenditure on indirect costs as of December 31 2020 was IDR. 3,063,490,800, thus the indirect costs per Kg for December 2020 are IDR. 4,013.59/Kg. So, it can be concluded that the selling price per kg in December 2020 was 15,939.

Thus, based on the results of the analysis and discussion, it can be seen that the company PT. Sinar Belantara Indah uses the full costing method to calculate the cost of production, where the costs included in the calculation of the cost of production are all costs used, namely raw material costs, direct labor costs and variable and fixed factory overhead costs. In determining the selling price of rubber latex at PT. Sinar Belantara Indah follows market prices.

CONCLUSION

Conclusion

Based on the research results and the results of the discussion explained in the previous chapter, it can be concluded that:

1. Based on research results in the form of data and interviews, it can be concluded that the calculation of the cost of production is used as the basis for determining the selling price of rubber latex at PT. Sinar Belantara Indah. In determining the selling price of rubber latex at PT. Sinar Belantara Indah follows market prices.
2. Company PT. Sinar Belantara Indah to analyze the calculation of the cost of production using the full costing method where the costs included in the calculation of the cost of production are all costs used, namely raw material costs, direct labor costs and variable and fixed factory overhead costs. Costs calculated as production costs include raw material costs, direct labor costs and factory overhead costs.

Recommendation

Based on the conclusions that have been described, the researcher tries to provide suggestions which are expected to provide useful benefits for companies and future researchers in the future, as follows:

1. In determining the cost of production correctly and accurately, researchers should further understand the elements that should be included in the cost of production, so that it can really be differentiated between direct costs and indirect costs.
2. Companies should review policies regarding production cost calculation methods, especially in grouping raw material costs and auxiliary material costs, labor costs and factory overhead costs.

REFERENCES

- Abd, I. M., Zuhairi, M. M. K., & Kamil, G. H. (2023). The Mediating Role of the Participatory Leadership Style on the Effect of Job Stress on Job Performance. *Journal of Applied Business and Technology*, 4(3), 260–270. <https://doi.org/10.35145/jabt.v4i3.139>
- Afriani, F. S. (2023). Analysis of the Implementation of PSAK 01 regarding the Presentation of Financial Reports at the Sherlina Oriflame Agent Marpoyan Pekanbaru. *Nexus Synergy: A Business Perspective*, 1(3), 109–137. <https://firstcierapublisher.com/index.php/nexus/article/view/55>
- Al-Somaidae, M. M., Joumaa, B. A., & Khalid, W. K. (2023). Toxic Workplace, Mental Health and Employee Well-being, the Moderator Role of Paternalistic Leadership, an Empirical Study. *Journal of Applied Business and Technology*, 4(2), 114–129. <https://doi.org/https://doi.org/10.35145/jabt.v4i2.126>
- Alfat, F. F. (2024). Factors that Influence the Learning Achievement of Students Majoring in Accounting at the Institut Teknologi dan Bisnis Master Pekanbaru. *Reflection: Education and Pedagogical Insights*, 1(4), 128–157. <https://doi.org/https://doi.org/10.61230/reflection.v1i4.60>
- Amin, A. M., Angelia, R., Mukhsin, Eddy, P., & Yuliendi, R. R. (2022). The Effect of Product Quality, Price, and Word of Mouth on Packing Sticker Purchase Decision at CV. Blitz Media Kreasindo Pekanbaru City. *Journal of Applied Business and Technology*, 3(3), 214–225. <https://doi.org/10.35145/jabt.v3i3.105>

- Andi, Jufrianto, Tanjung, A. R., Komardi, D., & Purnama, I. (2023). Knowledge, Expertise, and Experience on Employee Performance at PDAM Tirta Siak Pekanbaru City. *Luxury: Landscape of Business Administration*, 1(2), 78–89. <https://firstcierapublisher.com/index.php/luxury/article/view/26>
- Andrianto, S., Komardi, D., & Priyono. (2023). Leadership, Work Motivation, and Work Discipline on Job Satisfaction and Teacher Performance of Dharma Loka Elementary School Pekanbaru. *Journal of Applied Business and Technology*, 4(1), 30–38.
- Anton, Lorensa, S., Purnama, I., Eddy, P., & Andi. (2023). Net Profit Margin, Earnings per Share, Return on Asset, Debt Equity Ratio, and Current Ratio on Firm Value in Agricultural Sector Companies Listed on Indonesia Stock Exchange 2016-2021. *Journal of Applied Business and Technology*, 4(2), 155–167. <https://doi.org/10.35145/jabt.v4i2.131>
- A. S. Nugroho, S. I. Santoso, B. M. Setiawan "Analisis Efisiensi Penentuan Harga Pokok Produksi melalui Metode Full Costing dan Target Costing Pada Komoditas Ribbed Smoked Sheet di PT. Perkebunan Nusantara IX" Vol.7 No.2, Edisi Agustus 2019, Kabupaten Semarang.
- Bastian Bustami, Nurlela "Akuntansi Biaya" Edisi 4, (Jakarta: Mitra Wacana Media, 2013).
- Bintang Komara, Ade Sudarma "Analisis Penentuan Harga Pokok Produksi dengan Metode Full Costing Sebagai Dasar Penetapan Harga Jual Pada CV Salwa Meube" Vol.5 Edisi 9 (Universitas Muhammadiyah Sukabumi, Okt 2016).
- Bongmini, E. (2023). Analysis of the Accounting Information System for Purchases of Merchandise in an Effort to Improve Internal Control at PT. Riau Abdi Sentosa. *Nexus Synergy: A Business Perspective*, 1(3), 138–167. <https://firstcierapublisher.com/index.php/nexus/article/view/56>
- Chandra, T., Wijaya, E., Suryadiningrat, A., Chandra, S., Chandra, J., Indonesia, P., Dumai, P., & Office, T. (2023). Corporate Taxpayer Satisfaction and Compliance Analysis at Pratama Dumai Tax Office: Review of the Service System. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(2), 429–442. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3071>
- Decerly, R. (2020). Analisis Faktor-faktor yang Mempengaruhi Ketepatan Waktu Penyampaian Laporan Keuangan Perbankan yang Listing di BEI Tahun 2014-2018. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3(2), 170–183.
- Decerly, R. (2021). Analisis Pengaruh Rasio Keuangan terhadap Pertumbuhan Laba Perusahaan (Study Empiris pada Perusahaan Astra Group yang Terdaftar di BEI pada Tahun 2016-2020). *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 4(2), 122–132.
- Eddy, P., Sudarno, Renaldo, N., Hutahuruk, M. B., & Prayetno, M. P. (2023). The Effect of Farmers' Exchange Rates on Rice Prices in 2017-2019. *Luxury: Landscape of Business Administration*, 1(2), 102–110. <https://firstcierapublisher.com/index.php/luxury/article/view/33>
- Elvin Ridno Daeli, "Analisis Perhitungan Harga Pokok Produksi Telur Pada Peternakan Ayam Petelur Studi Kasus Pada Usaha Peternakan Ayam Petelur di Kecamatan Pantai Labu Kabupaten Deli Serdang" (Skripsi, Fakultas Ekonomi Universitas Negeri Medan, 2017).
- Fadhli, A., Komardi, D., & Putra, R. (2022). Commitment, Competence, Leadership Style, and Work Culture on Job Satisfaction and Employee Performance at the Office of the Ministry of Religion, Kampar District. *Journal of Applied Business and Technology*, 3(1), 56–72.
- Fajri, D., Chandra, T., & Putra, R. (2021). The Influence of Brand Image and Promotion on the Decisions of Students in STIE Mahaputra Riau with Learning Interest as Intervening. *Journal of Applied Business and Technology*, 2(3), 223–232.
- Fariz Lufti Nasution, Analisis Penentuan Harga Pokok Produksi CPO Pada PT. Perkebunan Sumatera Utara (BUMD), (2019).
- Gazali, D., Panjaitan, H. P., & Chandra, T. (2022). Competence, Motivation, and Organizational Commitment on Job Satisfaction and Employee Performance at Bank Sinarmas Pekanbaru Riau Branch. *Journal of Applied Business and Technology*, 3(1), 26–39.
- Hansen, R. Don, and Marryanne M. Mowen, komponen-komponen harga pokok produksi, (2015).
- Hia, E. (2023). The Effect of Profitability on Cash Dividends in Consumer Goods Industry Sector Companies on the Indonesian Stock Exchange (Period 2015-2019). *Interconnection: An Economic Perspective Horizon*, 1(3), 105–124. <https://firstcierapublisher.com/index.php/interconnection/article/view/50>

- Hutabarat, L. E. (2024). Analysis of the Internal Control System for Receivables at CV. Putra Riau Mandiri. *Luxury: Landscape of Business Administration*, 2(1), 1–25. <https://doi.org/https://doi.org/10.61230/luxury.v2i1.65>
- Hutahuruk, M. B. (2020a). Analisis Penerapan Akuntansi pada Toko Frozrn Food Sofwa di Pekanbaru. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3(2), 134–144.
- Hutahuruk, M. B. (2020b). Pengaruh Ukuran Perusahaan, Likuiditas, Leverage dan Profitabilitas terhadap Kelengkapan Pengungkapan Laporan Keuangan (Studi Empiris pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di BEI). *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3(2), 145–169.
- Hutahuruk, M. B. (2021). Pengaruh Teknologi Informasi dan Keahlian Komputer terhadap Sistem Informasi Akuntansi (Study Empiris pada PT . Putera Raja Sejahtera). *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 4(2), 141–158.
- Hutahuruk, M. B. (2022). Pengaruh Kinerja Keuangan terhadap Return Saham (Studi Empiris Pada Perusahaan Real Estate Dan Property Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019). *Sains Akuntansi Dan Keuangan*, 1(3), 153–161.
- Iman, Pengertian Harga Pokok Produksi, (2013:57).
- Irawan, A., Lusianti, D., & Faidah, F. (2023). Customer Satisfaction in the Era of Competition 5.0. *Journal of Applied Business and Technology*, 4(2), 144–154.
- Junaedi, A. T., Renaldo, N., Sudarno, Hutahuruk, M. B., Panjaitan, H. P., Suharti, Mujiono, Suhardjo, Andi, Suyono, & Fransisca, L. (2023). *Paradigma Akuntansi Baru* (N. Renaldo, A. T. Junaedi, Sudarno, Mujiono, M. B. Hutahuruk, Suyono, & T. Sevendy (eds.)). PT. Literasi Nusantara Abadi Grup.
- Kristanti, dkk, “Analisis Penetapan Harga Jual dengan Metode Cost Plus dan Metode Tingkat Pengembalian Atas Modal Yang Digunakan Pada Toko Mebel Lestari Pajegoan” (*Jurnal Fokus Bisnis*, Vol 12, No. 02, 2013)
- Kumalasari, P. D., & Endiana, I. D. M. (2023). Do Financial Performance Determine Firm Value? Evidence from Food and Beverage Companies in 2018-2021. *Nexus Synergy: A Business Perspective*, 1(1), 14–20. <https://firstcierapublisher.com/index.php/nexus/article/view/9>
- Lara, R. (2019). Analisis Sistem Pengendalian Internal Piutang Pada PT. Bestari Buana Murni Cabang Pekanbaru. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 2(2), 289–300.
- Lara, R. (2020). Analisis Sistem Akuntansi dalam Pengendalian Persediaan Barang Dagang pada CV. Tekno Komputer. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3(2), 125–133.
- Lara, R. (2021). Pengaruh Pendapatan Usaha Dan Biaya Operasional Terhadap Laba Bersih pada Perusahaan Sektor Pertambangan Batu Bara Periode 2016-2020. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 4(2), 159–171. <https://doi.org/10.31000/competitive.v5i2.4166>
- Lara, R. (2022). Pengaruh Corporate Social Responsibility Terhadap Volume Perdagangan (Studi Pada Perusahaan Kimia Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2019). *Sains Akuntansi Dan Keuangan*, 1(3), 180–188. <https://doi.org/10.54367/jrak.v5i1.539>
- Maisur, H. (2023). Implementation of Income and Expense Recognition at AHASS Jaya Servis. *Nexus Synergy: A Business Perspective*, 1(3), 168–192. <https://firstcierapublisher.com/index.php/nexus/article/view/57>
- Mayya Tambunan, Analisis Perhitungan Harga Pokok Produksi Dalam Penetapan Harga Jual Sawit Pada PT. Perkebunan Nusantara III (Persero) Medan, (2019).
- Mulyadi, *Akuntansi Biaya Edisi 5*, (Yogyakarta: UPP-STIM YKPN, 2015), h. 17.
- Mulyadi, *Akuntansi Biaya*, (2013).
- Mulyadi, *Metode Penentuan Harga Pokok Produksi*, (2015:17).
- Ndruru, A. (2023). Analysis of the Effect of Financial Performance on Stock Returns in Manufacturing Companies (Basic Industry & Chemical Sector, Cement Sub-Sector Listed on the IDX for the 2018 - 2020 Period). *Interconnection: An Economic Perspective Horizon*, 1(3), 125–142. <https://firstcierapublisher.com/index.php/interconnection/article/view/51>
- Nofriavani, Winarno, M., & Zakir, M. (2022). Pengaruh Kualitas Pelayanan Dan Fasilitas Kampus Terhadap Kepuasan Mahasiswa Angkatan 2018-2021 Di Institut Teknologi & Bisnis Master Pekanbaru. *Sharing: Journal of Islamic Economics, Management and Business*, 1(1), 29–43.

- Panjaitan, H. P., Awal, M., Komardi, D., Josephus Swanto Tjahjana, D., & Purnama, I. (2023). Organizational Culture, Leadership, and Competency on Job Satisfaction and Employees Performance at the Public Works and Spatial Planning Office of Pekanbaru. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(2), 401–416. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3065>
- Panjaitan, M., Komara, A. H., & Panjaitan, H. P. (2023). Work Motivation, Training, Commitment, and Discipline on Employee Satisfaction and Performance in PT. Sumber Mas Baru Pekanbaru. *International Conference on Business Management and Accounting*, 1(2), 452–466. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3391>
- Purnama, I. (2023). Increasing Understanding of One-Way ANOVA Material for Accounting Students: A Case Study of Deposit Interest. *Reflection: Education and Pedagogical Insights*, 1(2), 69–73. <https://firstcierapublisher.com/index.php/reflection/article/view/30>
- Putri, E., Rahman, S., Komardi, D., & Momin, M. M. (2023). Leadership, Discipline, and Motivation on Job Satisfaction and Teacher Performance at Public Elementary School, Bangko District, Rokan Hilir Regency. *Journal of Applied Business and Technology*, 4(1), 1–16.
- Quaye, I., Sarbah, A., Nyamaah, J. B., Aidoo, M., & Mu, Y. (2020). Intra-Industry Information Transfers and Firm Value: Evidence From Ghana's Banking Industry. *SAGE Open*, 10(4), 1–18. <https://doi.org/10.1177/2158244020968087>
- Rafa'i, A., Junaedi, A. T., Nyoto, Renaldo, N., & Sultan, F. M. M. (2023). The Effect of Organizational Commitment and Competence on Work Motivation and Work Performance at SMA Negeri Tapung District. *Nexus Synergy: A Business Perspective*, 1(1), 1–13. <https://firstcierapublisher.com/index.php/nexus/article/view/1>
- Rahman, S., & Wijaya, A. (2021). Analysis of the Influence of Product Quality, Promotion, Brand Image and Lifestyle on Purchase Decision of Motorcycle Kawasaki KLV 150cc at PT. Greentech Cakrawala Motorindo in Pekanbaru. *Journal of Applied Business and Technology*, 2(1), 59–72.
- Renaldo, N., Andi, Putri, N. Y., & Yani, F. (2023). Development of Teaching Materials for a New Accounting Paradigm: From Concepts to Green Accounting Types. *Proceeding of International Conference on Business Management and Accounting (ICOBIMA)*, 1(2), 443–451. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3078>
- Renaldo, N., & Augustine, Y. (2022). The Effect of Green Supply Chain Management, Green Intellectual Capital, and Green Information System on Environmental Performance and Financial Performance. *Archives of Business Research*, 10(10), 53–77. <https://doi.org/10.14738/abr.1010.13254>
- Renaldo, N., Fadrul, Andi, Sevendy, T., & Simatupang, H. (2022). The Role of Environmental Accounting in Improving Environmental Performance through CSR Disclosure. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 17–23. <https://doi.org/https://doi.org/10.35145/icobima.v1i1.2743>
- Renaldo, N., James, Alan, Wahid, N., & Cecilia. (2023). Underemployment Rate by Gender in 2015-2018. *Interconnection: An Economic Perspective Horizon*, 1(2), 100–104. <https://doi.org/10.61230/interconnection.v1i2.38>
- Renaldo, N., Junaedi, A. T., Sudarno, Hutahuruk, M. B., Fransisca, L., & Cecilia. (2022). Social Accounting and Social Performance Measurement in Corporate Social Responsibility. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 10–16. <https://doi.org/https://doi.org/10.35145/icobima.v1i1.2742>
- Renaldo, N., Sudarno, Hutahuruk, M. B., Suhardjo, Suyono, Putri, I. Y., & Andi. (2022). Forensic Accounting: The Use of Benford's Law to Evaluate Indications of Fraud (CONTABILIDADE FORENSE: O USO DA LEI DE BENFORD PARA AVALIAR INDICAÇÕES DE FRAUDE). *Revista Eletrônica Do Departamento de Ciências Contábeis & Departamento de Atuária e Métodos Quantitativos (REDECA)*, 9(e57343), 1–15. <https://doi.org/10.23925/2446-9513.2022v9id57343>
- Renaldo, N., Sudarno, Suhardjo, Putri, I. Y., Suyono, Andi, & Hutahuruk, M. B. (2021). Fraud Detection at Rural Credit Banks in Riau Province until the 2019 Financial Report. *International Journal of Advanced Multidisciplinary Research and Studies*, 1(3), 51–57.
- Renaldo, N., Suhardjo, Putri, I. Y., Juventia, J., & Nur, N. M. (2021). Penilaian Harga Saham Hijau Perusahaan Sektor Industri Barang Konsumsi Tahun 2015-2019. *Procuratio: Jurnal Ilmiah Manajemen*, 9(3), 283–298.

- Renaldo, N., Suhardjo, Suyono, Andi, Veronica, K., & David, R. (2022). Good Corporate Governance Moderates the Effect of Environmental Performance and Social Performance on Financial Performance. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 1–9. <https://doi.org/https://doi.org/10.35145/icobima.v1i1.2741>
- Renaldo, N., Suyono, Andi, Putri, N. Y., & Cecilia. (2023). How Business Intelligence, Intellectual Capital, and Company Performance Increase Company Value? Leverage as Moderation. *Journal of Applied Business and Technology*, 4(1), 93–99. <https://doi.org/https://doi.org/10.35145/jabt.v4i1.123>
- Rifai, A., Prihatni, R., & Sumiati, A. (2023). Analysis of Financial and Non-Financial Factors on Fixed Assets Revaluation on Banking Companies. *Interconnection: An Economic Perspective Horizon*, 1(2), 87–99. <http://firstcierapublisher.com/index.php/interconnection/article/view/37>
- Rostania, W. N., Zulaihati, S., & Fauzi, A. (2023). The Influence of Self-Efficacy and Self-Control on Academic Procrastination at North Jakarta State Vocatinal Schools. *Reflection: Education and Pedagogical Insights*, 1(2), 40–50. <http://firstcierapublisher.com/index.php/reflection/article/view/21>
- Rusilawati, E. (2023). Mediation Effect of Work Motivation on the Relationship between Soft Skills and Hard Skills, and Impact on Employee Performance in Skincare Clinical. *International Conference on Business Management and Accounting*, 1(2), 475–483.
- Rusilawati, E., Purnama, I., Tjahjana, D. J. S., & Kudri, W. M. (2023). Locus of Control and Job Satisfaction on Employee Performance, Mediated by Organizational Citizenship Behavior among the Working Staff in the Accounting Department. *International Conference on Business Management and Accounting*, 1(2), 467–474. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3469>
- Sagita, K. (2023). Analysis of Tax Collection on Revenue from Tax Arrears (Empirical Study at KPP Pratama Tampan). *Interconnection: An Economic Perspective Horizon*, 1(3), 143–162. <https://firstcierapublisher.com/index.php/interconnection/article/view/52>
- Saitri, P. W., Mendra, N. P. Y., Pramesti, I. G. A. A., & Renaldo, N. (2023). How Firm Characteristics Affect the Dividend Policy of Listed Banking Companies on The Indonesian Stock Exchange in 2019-2021. *Interconnection: An Economic Perspective Horizon*, 1(1), 37–50. <https://firstcierapublisher.com/index.php/reflection/article/view/28>
- Sari, Chandra, T., & Panjaitan, H. P. (2021). The Effect of Company Size and DER on ROA and Company Value in the Food and Beverage Sub Sector on the Indonesia Stock Exchange (IDX). *Journal of Applied Business and Technology*, 2(2), 134–141.
- Sari, H. (2024). The Influence of Intellectual Intelligence and Emotional Intelligence on Accounting Understanding among Accounting Students of the Institut Teknologi dan Bisnis Master Pekanbaru. *Reflection: Education and Pedagogical Insights*, 1(4), 158–183. <https://doi.org/https://doi.org/10.61230/reflection.v1i4.61>
- Setiadi, David, dan Treesje, *Akuntansi Biaya*, (2014).
- Sudarno, Renaldo, N., Hutahuruk, M. B., Suhardjo, Suyono, Putri, I. Y., & Andi. (2022). Development of Green Trident Measurements to Improve Environmental Performance: Literature Study. *International Journal of Advanced Multidisciplinary Research and Studies*, 2(1), 53–57.
- Sudarno, Safitri, H., Junaedi, A. T., Tanjung, A. R., & Hutahuruk, M. B. (2023). Effect of Leadership Style, Work Discipline, and Competency on Job Satisfaction and Performance of Dapodik Operator Employees in Bengkalis District. *Proceeding of International Conference on Business Management and Accounting (ICOBIMA)*, 1(2), 385–400. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3059>
- Suhardjo. (2023). Differences in GDP Growth by Field of Business and GDP Growth by Expenditures, 1Q 2019. *Interconnection: An Economic Perspective Horizon*, 1(2), 80–86. <https://firstcierapublisher.com/index.php/interconnection/article/view/35>
- Suhardjo, Renaldo, N., Andi, Sudarno, Hutahuruk, M. B., Suharti, & Veronica, K. (2022). Bonus Compensation and Real Earnings Management: Audit Committee Effectiveness as Moderation Variable. *The Accounting Journal of BINANIAGA*, 07(01), 89–102. <https://doi.org/10.33062/ajb.v7i1.495>
- Suhardjo, Renaldo, N., Sevendy, T., Rusgowanto, F. H., & Pramesti, I. G. A. A. (2023). Chi-Square and 2-Way ANOVA for Accounting Students: Analysis of Natural Gas Sales Volume by Pipeline by Customer Type in Indonesia. *Reflection: Education and Pedagogical Insights*, 1(1), 34–39. <https://firstcierapublisher.com/index.php/reflection/article/view/7>

- Suhardjo, Renaldo, N., Sevendy, T., Wahid, N., & Cecilia. (2023). Customer Satisfaction with Online Food Delivery Services. *Luxury: Landscape of Business Administration*, 1(2), 90–101. <https://firstcierapublisher.com/index.php/luxury/article/view/27>
- Suyono, Ayu, D., Rusilawati, E., Kudri, W. M., & Renaldo, N. (2023). Marketing Mix on Customer Satisfaction at the Tax Consulting Office Dr. Sudarno, S. Pd., M. M., BKP and Colleagues Pekanbaru. *Journal of Applied Business and Technology*, 4(2), 198–213. <https://doi.org/https://doi.org/10.35145/jabt.v4i3.135>
- Suyono, Renaldo, N., Suhardjo, Sevendy, T., & Hia, E. R. (2022). Analisis Pengaruh DER dan CR terhadap ROA dan Harga Saham pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2015-2019. *Bilancia: Jurnal Ilmiah Akuntansi*, 6(2), 170–179. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>
- Suyono, Sudarno, Suhardjo, Sari, Y., & Purnama, I. (2020). The influence of price to book value on capital structure and profitability of health and pharmaceutical companies in Indonesia. *Journal of Applied Business and Technology*, 1(3), 181–187.
- Thamrin Abdullah, Francis Tantri, *Manajemen Pemasaran*, (Jakarta: PT. Raja Grafindo Persada, 2014)
- W, W. W., Utamingtyas, T. H., & Fauzi, A. (2023). The Effect of Tax Collection, Tax Audit, and Taxpayer Compliance on Corporate Income Tax Revenue at The Tax Service Office Pratama Pancoran. *Nexus Synergy: A Business Perspective*, 1(2), 84–94. <https://firstcierapublisher.com/index.php/nexus/article/view/44>
- Walettina, S., & Anton. (2022). Analysis the Effect of Tax Policy, Tax Amnesty Programme, Economic Growth, Inflation and Individual Taxpayer Compliance on Tax Receipt in Pekanbaru. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 24–39.
- Yardımcı, M. E., Yasa, B. D., & Ayvaz, E. (2022). Tax Farming Revenues and Accounting in Ottoman Finance: The Case of Kocaeli (1846–1847). *SAGE Open*, 12(2), 1–15. <https://doi.org/10.1177/21582440221096636>



Analisis Penentuan Harga Pokok Produksi dengan Metode Full Costing sebagai Dasar Penetapan Harga Jual Getah Karet pada PT. Sinar Belantara Indah

Selvi Oktaviana Sinaga^{a*}

^aProgram Studi Akuntansi, Institut Teknologi dan Bisnis Master, Indonesia

*Corresponding Author: selvioktaviana@gmail.com

Article History
Received
23 October 2023
Revised
25 November 2023
Accepted
30 December 2023
Published
31 January 2024

ABSTRACT

Biaya produksi sangat di perlukan dalam menentukan harga pokok produksi suatu produk. Biaya yang dikeluarkan untuk menghasilkan produk haruslah jelas, sehingga penentuan harga pokok produksinya akan tepat pula. PT. Sinar Belantara Indah dalam menentukan harga pokok produksi ialah menggunakan metode full costing. Metode full costing merupakan penentuan harga pokok produksi yang memperhitungkan semua unsur-unsur biaya produksi yang terdiri dari biaya bahan baku, biaya tenaga kerja, dan biaya overhead pabrik. Penelitian ini termasuk jenis penelitian deskriptif yaitu penelitian yang dilakukan untuk mengetahui perhitungan harga pokok produksi dalam rangka penentuan harga jual. Data yang digunakan adalah data primer dan sekunder yang dilakukan dengan siklus akuntansi yaitu dimulai dengan pencatatan setiap transaksi ke dalam jurnal dan berakhir pada penyusunan laporan harga pokok produksi dan laporan keuangan. Dalam melakukan pelaporan harga pokok produksi, perusahaan mengklasifikasikan biaya produksi menurut hubungan biaya dengan sesuatu yang di biayai. Hasil penelitian menunjukkan bahwa perhitungan harga pokok produksi merupakan dasar penentuan harga jual getah karet PT. Sinar Belantara Indah.

Keywords: Harga Pokok Produksi, Full Costing, Harga Jual

Field: Akuntansi, Akuntansi Biaya, Akuntansi Manajemen

DOI: <https://doi.org/10.61230/luxury.v2i1.66>

INTRODUCTION

Indonesia merupakan negara agraris dengan komoditas pertanian yang besar. Sektor pertanian di Indonesia terdiri dari 5 subsektor yaitu sektor pertanian, perkebunan, perikanan, peternakan dan kehutanan. Sektor yang berkontribusi tinggi pada pendapatan negara adalah sektor perkebunan. Komoditas perkebunan unggulan Indonesia adalah tanaman karet. Tanaman karet merupakan hasil komoditi perkebunan yang memiliki nilai ekonomis yang cukup tinggi diantara tanaman perkebunan lainnya dan berperan penting sebagai sumber devisa negara. Bagian dari pohon karet yang paling banyak di manfaatkan adalah getah karet karena memiliki nilai ekonomis yang paling tinggi (Andi et al., 2023; Eddy et al., 2023; Suhardjo, Renaldo, Sevendy, Wahid, et al., 2023).

Setiap perusahaan pasti mempunyai tujuan yang ingin dicapai, tujuan tersebut antara lain: Memperoleh laba yang maksimal, dapat bersaing di pasar, serta dapat memberikan manfaat bagi masyarakat. Untuk mencapai laba, perusahaan harus dapat melakukan kegiatan penjualan yang paling menguntungkan dan salah satu indikatornya adalah laba kotor. Laba kotor itu dipengaruhi oleh harga jual, biaya produksi dan volume penjualan (Renaldo, James, et al., 2023; Rifai et al., 2023; Saitri et al., 2023; Suhardjo, 2023).

Harga jual suatu produksi ditentukan dari harga pokok produksi, jika diperhitungkan harga pokok produksi tidak tepat maka akan mempengaruhi penentuan harga jual produk yang tidak tepat juga. Misalnya perhitungan harga pokok produksi yang tinggi, maka akan menghasilkan penentuan harga jual yang tinggi pula, akibatnya suatu produk tidak mampu bersaing di pasar. Begitu juga sebaliknya, jika perhitungan harga pokok produksi rendah maka akan menghasilkan penentuan harga pokok produksi yang rendah pula akibatnya perusahaan tidak mencapai laba yang maksimal walaupun harga jual dapat bersaing di pasar (Purnama, 2023; Rostania et al., 2023; Suhardjo, Renaldo, Sevendy, Rusgowanto, et al., 2023).

Penetapan harga jual produk memerlukan berbagai pertimbangan yang terintegrasi, mulai dari biaya produksi, biaya operasional, target laba yang diinginkan oleh perusahaan, daya beli masyarakat, harga jual

pesaing, kondisi perekonomian. Penentuan harga jual produk perusahaan haruslah merupakan kebijakan yang harus benar-benar dipertimbangkan secara matang (Bongmini, 2023; Kumalasari & Endiana, 2023; Maisur, 2023; W et al., 2023).

Pada umumnya tujuan utama suatu perusahaan didirikan, selain untuk memenuhi kebutuhan manusia adalah untuk mendapatkan keuntungan yang layak. Dengan keuntungan yang layak maka dimungkinkan suatu perusahaan dapat mempertahankan kelangsungan hidupnya bahkan dapat mengembangkan usahanya untuk lebih maju dan berkembang. Untuk itu perusahaan harus selalu berusaha menghasilkan barang dan jasa yang berkualitas tinggi namun harganya relatif rendah, agar hal tersebut dapat tercapai (Afriani, 2023; Alfat, 2024; Bongmini, 2023; Maisur, 2023; Sari, 2024).

Dalam akuntansi biaya, perhitungan harga pokok produksi berfungsi dalam menetapkan, menganalisa dan melaporkan pos-pos biaya yang mengandung laporan keuangan sehingga dapat menunjukkan data yang wajar. Menurut Setiadi, David dan Treesje (2014) “akuntansi biaya menyediakan data-data biaya untuk berbagai tujuan maka biaya-biaya yang terjadi dalam perusahaan harus digolongkan dan dicatat dengan sebenarnya, sehingga memungkinkan perhitungan harga pokok produksi secara teliti”. Dalam perhitungan harga pokok produksi harus didukung oleh sistem akuntansi biaya yang memadai, agar pelaksanaan proses produksi dapat dikendalikan dalam mencapai hasil kegiatan produksi dan dapat dilakukan secara efisien dan efektif. Perhitungan harga pokok produksi merupakan hal yang sangat penting mengingat manfaat informasi harga pokok produksi adalah untuk menentukan harga jual yang akan disajikan dalam laporan posisi keuangan (Hia, 2023; Hutabarat, 2024; Ndruru, 2023; Sagita, 2023).

Untuk membantu menentukan harga jual yang tepat, maka dibutuhkan perhitungan harga pokok produksi dengan menerapkan suatu metode perhitungan harga pokok produksi. Terdapat beberapa metode penetapan harga pokok produksi yaitu metode *full costing*, *variable costing*, dan *activity-based costing*. Metode yang digunakan dalam penelitian ini adalah metode *full costing* (Hutahuruk, 2020a, 2020b, 2021, 2022; Junaedi et al., 2023).

Kelebihan metode *full costing* dari metode lainnya adalah dimana metode ini menampilkan jumlah biaya *overhead* dengan sangat komprehensif sebab mengandung dua jenis biaya yaitu *overhead* tetap dan variabel. Metode ini juga mampu melakukan penundaan dalam biaya beban *overhead* ketika produk belum laku terjual dipasaran. Dalam penentuan harga pokok produksi, metode ini menghitung semua biaya yang dikeluarkan selama proses produksi. Meskipun memiliki kelemahan yang menyebabkan harga jual lebih tinggi dibandingkan metode lainnya, namun metode ini sangat cocok bila diterapkan dalam perhitungan harga pokok produksi di Perusahaan yang diteliti (Decerly, 2020, 2021; Nofriavani et al., 2022).

PT. Sinar Belantara Indah sebagai Perusahaan yang ingin berkembang dan terus menjaga kelangsungan hidupnya, sehingga manajemen perusahaan perlu membuat kebijakan yang mengacu pada terciptanya efisiensi dan efektivitas kerja. Kebijakan tersebut dapat berupa penetapan Harga Pokok Produksi, yaitu dengan cara menekan biaya produksi serendah mungkin dan tetap menjaga kualitas dari barang atau produk yang dihasilkan, sehingga Harga Pokok Produk satuan yang dihasilkan perusahaan lebih rendah dari yang sebelumnya. Kebijakan ini sangat bermanfaat bagi perusahaan untuk menetapkan harga jual yang tepat dengan laba yang ingin di peroleh perusahaan, sehingga perusahaan tersebut dapat bersaing dengan perusahaan lain yang memproduksi produk sejenis (Lara, 2019, 2020, 2021, 2022).

Perusahaan manufaktur menggolongkan biaya kedalam tiga biaya utama yaitu biaya produksi, biaya pemasaran, biaya administrasi & umum. Dari penggolongan biaya tersebut dapat diketahui bahwa perhitungan biaya produksi merupakan salah satu hal yang penting dalam upaya merealisasi tujuan perusahaan. Dalam pembuatan produk, biaya dikelompokkan menjadi dua yaitu biaya produksi dan non produksi (Quaye et al., 2020; Yardımcı et al., 2022).

Biaya produksi ini akan membentuk harga pokok produksi jadi, sedangkan biaya non produksi akan ditambahkan pada harga pokok produksi untuk menghitung total harga pokok produk. Demikian juga dengan perhitungan harga pokok produksi yang benar, akan mengakibatkan penetapan harga jual yang benar, tidak terlalu tinggi bahkan terlalu rendah dari harga pokok, sehingga nantinya mampu menghasilkan laba sesuai dengan yang diharapkan. Namun jika perhitungan harga pokok produksi yang kurang tepat akan berpengaruh terhadap harga jual, yang berakibat pada perusahaan tidak mendapatkan laba atau bahkan mengalami kerugian (Andrianto et al., 2023; Fadhlı et al., 2022; Fajri et al., 2021; Gazali et al., 2022; Putri et al., 2023).

Harga jual suatu produk merupakan salah satu faktor penting disamping faktor-faktor lain yang harus diperhatikan dalam bisnis perusahaan dagang maupun perusahaan manufaktur. Seorang pelanggan atau konsumen sering kali mempertimbangkan harga dalam membuat keputusan, apakah dia akan membeli suatu produk atau tidak. Walaupun tidak jarang juga kualitas lebih diunggulkan dari pada harga, namun tidak dapat dipungkiri bahwa harga sangat berperan dalam proses pembuatan keputusan pembelian barang konsumen (Abd et al., 2023; Al-Somaidae et al., 2023; Renaldo, Suyono, et al., 2023; Sari et al., 2021; Suyono et al., 2020).

Harga juga sama dengan biaya produksi ditambah *mark-up*. Untuk menentukan harga jual dengan tepat, terlebih dahulu harus mengetahui harga pokok produksi, karena harga pokok produksi merupakan dasar bagi perusahaan untuk menentukan harga jual. Harga pokok produksi merupakan komponen biaya yang langsung berhubungan dengan produksi. Penetapan harga pokok produksi memegang peranan yang sangat penting pada suatu perusahaan, karena dari harga pokok dapat dibuat analisa rencana dan kekuatan pemesanan, penentuan harga jual dan penentuan nilai persediaan (Amin et al., 2022; Anton et al., 2023; Irawan et al., 2023; Rahman & Wijaya, 2021; Suyono et al., 2023).

Pada kesempatan ini penulis membahas tentang Perusahaan pengolah getah karet. Banyak faktor yang membuat harga getah karet menguat atau melemah mulai dari kondisi perekonomian internasional, permintaan dan pasokan, menguatnya nilai mata uang termasuk dolar AS dan Yen hingga turunnya harga minyak bumi (Chandra et al., 2023; H. P. Panjaitan et al., 2023; Renaldo, Fadrul, et al., 2022; Renaldo, Suhardjo, et al., 2022; Rusilawati, 2023).

Komitmen yang dilakukan pemerintah terkait harga getah karet perusahaan yang berada pada level rendah sepanjang tahun 2020. Komitmen ditandai dengan 3 kebijakan yang akan diterapkan dari sisi jangka pendek, menengah, dan panjang. Oleh karena itu, perusahaan sangat memperhatikan harga pokok produksinya dalam memaksimalkan labanya. Karena pada saat harga pokok produksi rendah, perusahaan berusaha menjual hasil produksi sebanyak-banyaknya untuk meningkatkan pendapatan (M. Panjaitan et al., 2023; Renaldo, Andi, et al., 2023; Rusilawati et al., 2023; Sudarno et al., 2023; Walettina & Anton, 2022).

Tabel 1. Harga Pokok Produksi dan Harga Jual Getah Karet di PT. Sinar Belantara Indah Tahun 2020

Tahun	Harga Pokok Produksi (Rp/Kg)	Harga Jual (Rp/Kg)
2020	15.876	15.939

Sumber: PT. Sinar Belantara Indah

Dari tabel diatas dapat disimpulkan bahwa harga pokok produksi lebih kecil dari pada harga jual, maka dari pada itu perusahaan akan memperoleh laba. Olehkarena itu, berdasarkan uraian penjelasan diatas, maka penulis tertarik untuk melakukan suatu penelitian mengenai harga pokok produksi, yang berjudul: “Analisis Penentuan Harga Pokok Produksi Dengan Metode *Full Costing* Sebagai Dasar Penetapan Harga Jual Getah Karet Pada PT. Sinar Belantara Indah.

LITERATURE REVIEW

Pengertian Biaya

Pada dasarnya perhitungan harga produksi adalah berdasarkan biaya-biaya apa saja yang telah dikeluarkan untuk memproduksi barang tersebut, oleh karena itu perlu kita ketahui terlebih dahulu apa itu biaya dan bagaimana penggolongannya (Renaldo, Suhardjo, et al., 2021; Renaldo, Sudarno, et al., 2022; Renaldo & Augustine, 2022).

Menurut Mulyadi (2015:14): “Biaya produksi merupakan biaya-biaya yang terjadi untuk mengolah bahan baku menjadi produk jadi yang siap untuk dijual”. Selanjutnya, Rayburn (2013:32) menyebutkan bahwa: “Biaya produksi termasuk bahan langsung, tenaga kerja langsung, dan overhead pabrik yang dikeluarkan untuk memproduksi barang atau jasa”.

Dapat disimpulkan bahwa biaya produksi adalah biaya yang berhubungan dengan produksi dan harus dikeluarkan untuk mengolah dan membuat bahan baku menjadi produk jadi yang siap untuk dijual.

Klasifikasi Biaya

Klasifikasi biaya diperlukan untuk mengembangkan data biaya yang dapat membantu manajemen dalam mencapai tujuannya. Klasifikasi biaya adalah proses pengelompokan atas keseluruhan elemen-elemen biaya secara sistematis ke dalam golongan-golongan tertentu untuk dapat memberikan informasi biaya yang lengkap bagi pimpinan perusahaan dalam mengelola dan menyajikan fungsinya (Rafa'i et al., 2023; Renaldo, Junaedi, et al., 2022; Renaldo, Sudarno, et al., 2021).

Harga Pokok Produksi

Menurut Samsul (2013), harga pokok produksi adalah biaya untuk menghasilkan produk pada perusahaan manufaktur. Menurut Setiadi (2014) harga pokok adalah sejumlah nilai aktiva (aset) tetapi apabila selama tahun berjalan aktiva tersebut dimanfaatkan untuk membantu memperoleh penghasilan, aktiva tersebut harus dikonversikan ke beban. Tujuan dari perhitungan harga pokok produksi adalah (Sudarno et al., 2022; Suhardjo et al., 2022; Suyono et al., 2022):

1. Untuk pengendalian.
2. Untuk perencanaan dan pengukuran prestasi pelaksanaan.
3. Untuk menetapkan harga.
4. Untuk menentukan nilai persediaan.

Elemen Biaya Produksi

Menurut Sodikin (2015:22) biaya produksi merupakan biaya yang diperlukan untuk memperoleh bahan baku (mentah) dari pemasok dan mengubahnya menjadi produk selesai yang siap dijual. Biaya produksi pada perusahaan pemanufakturan terdiri atas elemen-elemen biaya bahan baku, biaya tenaga kerja langsung dan biaya overhead pabrik.

1. Biaya Bahan Baku

Bahan baku adalah bahan yang digunakan untuk membuat produk selesai. Bahan baku dapat diidentifikasi ke produk dan merupakan bagian integral dari produk tersebut. Sebagai contoh getah karet dalam produksi getah karet.

Menurut Mulyadi (2015:275), bahan baku merupakan bahan yang membentuk bagian menyeluruh produk jadi. Bahan baku yang diolah dalam perusahaan manufaktur dapat diperoleh dari pembelian lokal, impor, atau dari pengolahan sendiri. Didalam memperoleh bahan baku, perusahaan tidak hanya mengeluarkan biaya-biaya pembelian, pergudangan, dan biaya-biaya perolehan lain.

Harga pokok bahan baku terdiri dari harga beli (harga yang tercantum dalam faktur pembelian) ditambah dengan biaya-biaya pembelian dan biaya-biaya yang dikeluarkan untuk menyiapkan bahan baku tersebut dalam keadaan siap untuk diolah.

2. Biaya Tenaga Kerja Langsung

Tenaga kerja adalah tenaga yang langsung menangani proses produksi. Pembuat daun pintu dan jendela, operator mesin fotokopi, penjahit dan tukang las, serta tukang batu adalah contoh tenaga kerja langsung. Mereka menangani secara langsung proses produksi dan oleh karena itu dapat diidentifikasi ke produk. Gaji atau upah tenaga kerja langsung merupakan elemen biaya produksi.

Menurut Mulyadi (2015:319) tenaga kerja adalah usaha fisik yang dikeluarkan karyawan untuk mengolah produk. Biaya tenaga kerja adalah harga yang dibebankan untuk penggunaan tenaga kerja manusia tersebut. Biaya tenaga kerja dapat dibagi ke dalam tiga golongan besar berikut ini:

a. Gaji dan Upah

Gaji yaitu jumlah gaji dan upah bruto dikurangi dengan potongan seperti pajak penghasilan karyawan dan biaya asuransi hari tua. Cara perhitungan upah karyawan dalam perusahaan dengan mengalihkan tarif upah dengan jam kerja. Dengan demikian untuk menentukan upah seorang karyawan perlu dikumpulkan data jumlah jam kerjanya selama periode waktu tertentu.

b. Premi Lembur

Perlakuan terhadap premi lembur tergantung atas alasan-alasan terjadinya lembur tersebut. Premi lembur dapat ditambahkan pada upah tenaga kerja langsung dan dibebankan pada pekerjaan atau departemen tempat terjadinya lembur tersebut. Perlakuan ini dapat dibenarkan bila pabrik telah bekerja pada kapasitas penuh dan pelanggan/pemesan mau menerima beban tambahan karena lembur tersebut.

c. Biaya yang Berhubungan dengan Tenaga Kerja

1) **Setup Time:** Sebuah pabrik memerlukan waktu dan sejumlah biaya untuk memulai produksi. Biaya-biaya yang dikeluarkan untuk memulai produksi disebut biaya pemula produksi (set up costs). Biaya pemula produksi meliputi pengeluaran-pengeluaran untuk membuat rancangan bangun, penyusunan mesin dan peralatan, latihan bagi karyawan, dan kerugian-kerugian yang timbul akibat belum adanya pengalaman.

2) **Waktu Mengganggu (*Idle Time*):** Dalam mengolah produk, seringkali terjadi hambatan-hambatan, kerusakan mesin atau kekurangan pekerjaan. Hal ini mengakibatkan waktu mengganggu bagi karyawan. Biaya-biaya yang dikeluarkan selama waktu mengganggu ini diperlakukan sebagai unsur biaya overhead pabrik.

- 3) Biaya Overhead Pabrik: Biaya overhead pabrik adalah biaya-biaya selain bahan baku dan tenaga kerja langsung yang diperlukan untuk memproduksi barang. Biaya-biaya produksi yang termasuk dalam biaya overhead pabrik dikelompokkan menjadi beberapa golongan berikut ini:
 - a. Biaya Bahan Penolong
Bahan penolong adalah bahan yang tidak menjadi bagian produk jadi atau bahan yang meskipun menjadi bagian produk jadi tetapi nilainya relatif kecil bila dibandingkan dengan harga pokok produksi tersebut.
 - b. Biaya Reparasi dan Pemeliharaan
Biaya reparasi dan pemeliharaan berupa biaya suku cadang, biaya bahan habis pakai, dan harga perolehan jasa dari pihak luar perusahaan untuk keperluan perbaikan dan pemeliharaan emplasemen, perumahan, bangunan pabrik, mesin-mesin dan ekuipmen, kendaraan.
 - c. Biaya Tenaga Kerja Tidak Langsung
Tenaga kerja tidak langsung adalah tenaga kerja pabrik yang upahnya tidak dapat diperhitungkan secara langsung kepada produk atau pesanan tertentu.
Biaya tenaga kerja tidak langsung terdiri dari upah, tunjangan dan biaya kesejahteraan yang dikeluarkan untuk tenaga kerja tidak langsung.
 - d. Biaya yang Timbul Sebagai Akibat Penilaian Terhadap Aktiva Tetap
Biaya yang termasuk dalam kelompok ini adalah biaya-biaya depresiasi emplasemen pabrik, bangunan pabrik, mesin dan ekuipmen, perkakas laboratorium, alat kerja dan aktiva tetap lain yang digunakan di pabrik.
 - e. Biaya yang Timbul Sebagai Akibat Berlaluinya Waktu
Biaya yang termasuk dalam kelompok ini adalah biaya asuransi gedung dan emplasemen, asuransi mesin dan ekuipmen, asuransi kendaraan, asuransi kecelakaan karyawan.
 - f. Biaya Overhead Pabrik Lain yang Secara Langsung Memerlukan pengeluaran uang tunai
Biaya yang termasuk dalam kelompok ini adalah biaya reparasi yang diserahkan kepada pihak luar perusahaan, biaya listrik PLN, dan sebagainya.

Menurut siregar (2014:28), biaya-biaya produksi dibedakan berdasarkan elemen-elemen, yang dimana elemen tersebut dibedakan menjadi tiga yaitu:

- a. Biaya bahan langsung (raw material cost): Biaya bahan baku adalah besarnya nilai bahan baku yang dimasukkan kedalam proses produksi untuk diubah menjadi barang jadi.
- b. Biaya tenaga kerja langsung (direct labor cost): Biaya tenaga kerja adalah besarnya biaya yang terjadi untuk menggunakan tenaga karyawan dalam mengerjakan proses produksi.
- c. Biaya overhead pabrik (manufacturer overhead cost): Biaya overhead pabrik adalah biaya-biaya yang terjadi dipabrik selain biaya bahan baku maupun biaya tenaga kerja langsung.

Manfaat dari penentuan harga pokok produksi secara garis besar adalah sebagai berikut:

1. Menentukan harga jual produksi
Perusahaan yang berproduksi masa memproses produknya untuk memenuhi persediaan di gudang. Dengan demikian, biaya produksi dihitung untuk jangka waktu tertentu untuk menghasilkan informasi biaya produksi per satuan produk. Penentuan harga produk, biaya produksi per unit merupakan salah satu data yang dipertimbangkan disamping data biaya lain serta data non biaya.
2. Memantau realisasi biaya produksi
Manajemen membutuhkan informasi biaya produksi yang sesungguhnya dikeluarkan dalam pelaksanaan rencana produksi. Untuk itu, Akuntansi biaya dapat digunakan untuk mengumpulkan informasi biaya produksi yang dikeluarkan dalam jangka waktu tertentu untuk memantau apakah proses produksi mengkonsumsi total biaya produksi sesuai dengan yang diperhitungkan sebelumnya. Pengumpulan biaya produksi untuk jangka tertentu dapat dilakukan dengan menggunakan harga pokok proses.
3. Menghitung laba atau rugi periode tertentu

Manajemen membutuhkan informasi biaya produksi yang telah dikeluarkan untuk memproduksi produk dalam periode tertentu. Agar dapat mengetahui apakah kegiatan produksi dan pemasaran dalam periode tersebut mampu menghasilkan laba bruto atau mengakibatkan rugi bruto. Informasi laba bruto periodik dibutuhkan untuk mengetahui kontribusi produk dalam menutup biaya non produksi dan menghasilkan laba rugi.

4. Menentukan harga pokok persediaan produk jadi dan produk dalam proses yang disajikan dalam neraca.

Dalam neraca, manajemen harus menyajikan harga pokok produk persediaan produk jadi dan harga pokok produksi pada tanggal neraca masih dalam proses untuk tujuan tersebut, manajemen perlu menyelenggarakan catatan biaya produksi tiap periodenya. Biaya produksi yang melekat pada produk jadi yang belum laku dijual pada tanggal neraca disajikan dalam neraca diakui sebagai harga pokok persediaan produk dalam proses.

Dari pengertian diatas dapat disimpulkan bahwa kegunaan/manfaat harga pokok produksi merupakan untuk menentukan harga produk dan penetapan harga jual serta kebijakan dalam perusahaan dalam mencapai laba yang diinginkan.

Adapun tujuan penentuan harga pokok produksi yang lain diantaranya yakni:

- a. Sebagai dasar untuk menilai efisiensi perusahaan.
- b. Sebagai dasar dalam penentuan kebijakan pimpinan perusahaan.
- c. Sebagai dasar penilaian bagi penyusunan neraca yang menyangkut penilaian terhadap aktiva.
- d. Sebagai dasar untuk menetapkan harga penawaran atau harga jual terhadap konsumen.
- e. Menentukan nilai persediaan dalam neraca, yaitu harga pokok persediaan produk jadi.
- f. Untuk menghitung harga pokok produksi dalam laporan laba rugi perusahaan.
- g. Sebagai evaluasi hasil kerja.
- h. Pengawasan terhadap efisiensi biaya, terutama biaya produksi.
- i. Sebagai dasar pengambilan keputusan.

Metode Penentuan Harga Biaya Produksi

Menurut Mulyadi (2015:17), metode penentuan kos produk adalah cara memperhitungkan unsur-unsur biaya ke dalam kos produksi. Dalam memperhitungkan unsur-unsur biaya ke dalam kos produksi, terdapat dua pendekatan yaitu:

1. Metode *Full Costing*

Menurut Mulyadi (2013) metode *full costing* adalah metode yang dalam penentuan harga pokok suatu produk memperhitungkan semua biaya produksi seperti biaya bahan baku langsung, biaya tenaga kerja langsung, dan biaya overhead pabrik variabel dan biaya overhead pabrik tetap. Metode *full costing* memperhitungkan biaya tetap karena biaya ini dianggap melekat pada harga pokok persediaan baik barang jadi maupun persediaan barang dalam proses yang belum terjual dan dianggap harga pokok penjualan jika produk tersebut sudah habis dijual.

Dalam metode *full costing*, perhitungan harga pokok produksi dan penyajian laporan laba rugi didasarkan pendekatan fungsi biaya-biayanya, sehingga apa yang disebut sebagai biaya produksi adalah seluruh biaya yang berhubungan dengan fungsi produksi, baik langsung maupun tidak langsung, tetap maupun variabel.

Metode Penentuan Harga Jual

Harga jual adalah jumlah uang (ditambah beberapa produk kalau mungkin) mendapatkan sejumlah kombinasi dari barang beserta pelayanannya. Penentuan harga jual merupakan salah satu keputusan manajemen. Hidup matinya perusahaan dalam jangka panjang bergantung pada keputusan *pricing* ini (Sodikin, 2015:158). Lupiyoadi (2013:138) menyatakan bahwa tujuan penetapan harga yaitu:

1. Bertahan, tujuan penentuan harga perusahaan yang dilakukan untuk bertahan demi kelangsungan hidup perusahaan.
2. Memaksimalkan laba, memaksimalkan laba dalam periode tertentu.
3. Prestise yaitu untuk memposisikan jasa perusahaan sebagai jasa eksklusif.
4. ROI, tujuan penentuan harga didasarkan atas pencapaian tingkat pengembalian investasi yang diinginkan.

Metode penentuan harga jual yang berdasarkan biaya dalam bentuk yang paling sederhana, yaitu:

1. *Cost plus pricing method*, adalah penetapan harga dengan menambahkan sejumlah (presentase) tertentu dari harga jual atau biaya sebagai keuntungannya. *Cost plus pricing* atau harga jual barang atau jasa dalam keadaan normal adalah penentuan harga jual dengan cara menambah laba yang diharapkan diatas biaya penuh masa yang akan datang untuk memperoleh barang atau jasa.

Cost plus pricing ditentukan dengan formula sebagai berikut:

$$\text{Harga jual} = \text{Taksiran biaya penuh} + \text{Laba yang diharapkan}$$

Taksiran biaya penuh dapat dihitung dengan menggunakan dua pendekatan yaitu *full costing* dan *variable costing*.

- a. Dalam pendekatan taksiran biaya penuh (*full costing*)

Dalam pendekatan ini, taksiran biaya penuh yang dipakai sebagai dasar penentuan harga jual terdiri dari biaya produksi yaitu biaya bahan baku, biaya tenaga kerja langsung, dan biaya overhead pabrik baik yang bersifat variabel maupun yang bersifat tetap sebagai biaya yang dipengaruhi langsung oleh volume produk dan biaya non-produksi yaitu biaya administrasi dan umum serta biaya pemasaran sebagai biaya yang tidak dipengaruhi langsung oleh volume produk.

- b. Dalam pendekatan taksiran biaya variabel (*variable costing*)

Dalam pendekatan ini, taksiran biaya penuh yang dipakai sebagai dasar penentuan harga jual terdiri dari biaya variabel (biaya bahan baku, biaya tenaga kerja langsung, dan biaya overhead pabrik variabel).

1. *Mark up pricing method*, adalah selisih antara harga jual suatu produk atau jasa dengan harga pokoknya.
2. Penentuan harga oleh produsen adalah awal dari rangkaian harga yang ditetapkan oleh perusahaan-perusahaan lain dalam distribusi.

Peranan Harga Pokok dalam Harga Jual

Pada umumnya harga jual produk ditentukan oleh permintaan dan penawaran produk dipasar, sehingga biaya bukan merupakan penentu harga jual. Namun karena permintaan konsumen atas produk tidak mudah ditentukan oleh manajer penentu harga jual, maka dalam penentuan harga jual, manajer tersebut akan menghadapi banyaknya ketidak pastian, misalnya selera konsumen, jumlah pesaing yang memasuki pasar, harga jual yang ditentukan oleh pesaing, dan sebagainya.

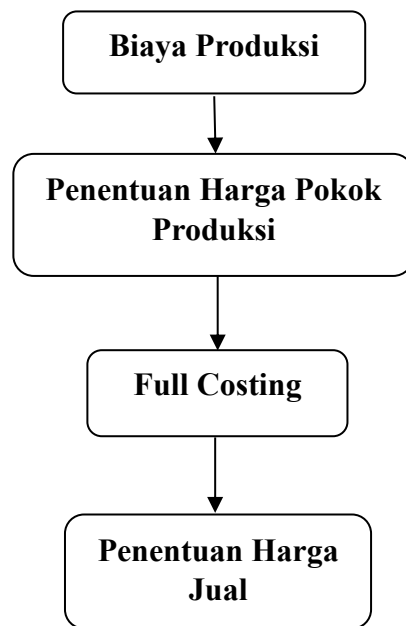
Kesalahan penetapan harga jual akan berakibat fatal bagi perusahaan. Perusahaan akan mengalami kerugian dan dalam jangka waktu tertentu mengakibatkan perusahaan akan berhenti atau akan mengganggu pertumbuhan perusahaan. Dengan demikian manajer penentu harga jual akan senantiasa memerlukan informasi biaya produksi dalam pengambilan keputusan penentu harga jual, meskipun biaya satu-satunya faktor yang harus dipertimbangkan dalam penentuan harga jual.

Faktor-faktor yang mempengaruhi harga jual

Faktor-faktor yang mempengaruhi tingkat harga menurut Kamaruddin (2013:174) sebagai berikut:

- a. Faktor laba yang diinginkan.
- b. Faktor produk atau penjualan produk tersebut.
- c. Faktor biaya dan produk tersebut.
- d. Faktor dari luar perusahaan (konsumen).

Kerangka Pemikiran



METHODOLOGY

Metode Analisis Data

Metode analisis data yang digunakan dalam penelitian ini adalah uji deskriptif. Uji deskriptif ini yaitu teknik analisis data yang dikumpulkan, disusun, dan diinterpretasikan serta dianalisa sehingga memberikan keterangan yang lengkap bagi pemecah masalah yang dihadapi. Uji deskriptif merupakan cara merumuskan dan menafsirkan data yang ada sehingga memberikan gambaran yang jelas melalui pengumpulan, penyusunan dan menganalisis data, sehingga dapat diketahui gambaran umum tentang kegiatan produksi perusahaan.

Penelitian ini dilakukan untuk mengetahui dan menjelaskan karakteristik variabel yang diteliti dalam suatu situasi. Urutan data yang digunakan meliputi pengumpulan data, pemilihan data, analisis data, dan kemudian melakukan simulasi perhitungan untuk membuat kesimpulan.

Adapun tahapan-tahapan analisis yang akan dilakukan adalah:

1. Pengumpulan data, yaitu dengan mengumpulkan semua data-data yang terlibat dalam proses produksi seperti biaya bahan baku, biaya tenaga kerja langsung, dan biaya overhead pabrik yang dibutuhkan untuk proses penelitian.
2. Pemilihan data, setelah data-data biaya produksi telah dikumpulkan kemudian dipilih dan di klasifikasikan sesuai dengan klasifikasi biaya.
3. Analisis data, setelah data dikumpulkan dan dipilih atau diklasifikasikan sesuai kelompok biaya masing-masing kemudian menganalisis seluruh data yang telah ada kemudian dikelompokkan sesuai kebutuhan untuk melakukan perhitungan harga pokok produksi dari masing-masing barang yang diproduksi.

Simulasi perhitungan, setelah dilakukan analisis data kemudian akan dilakukan simulasi perhitungan harga pokok produksi yang dilakukan perusahaan dan simulasi perhitungan dengan metode full costing untuk menentukan perbedaan yang kemudian akan dianalisis untuk membuat kesimpulan sejauh mana metode full costing berperan penting dalam kegiatan produksi perusahaan.

RESULTS AND DISCUSSION

Sesuai dengan permasalahan yang telah dijelaskan secara teori mengenai akuntansi biaya, serta gambaran umum dari perusahaan yang diteliti, maka bab ini akan dijelaskan hasil penelitian mengenai perhitungan harga pokok produksi yang diterapkan PT. Sinar Belantara Indah. Untuk memudahkan pembahasan maka analisis dan evaluasi yang akan difokuskan pada perhitungan harga pokok produksi. Berikut ini adalah laporan biaya produksi PT. Sinar Belantara Indah:

Tabel 2. PT. Sinar Belantara Indah, Harga Pokok Produksi, Komoditi: Getah Karet

Keterangan	Realisasi 2020 Kuantum
Produksi (Kg)	763,28
Volume Penjualan (Kg)	566,853
Nilai Penjualan (Rp)	4,794,407,600
Biaya Langsung :	
Bahan Baku yang digunakan Biaya Tanaman	454,603,000
Gaji, Tunj. & Biaya Sosial Peg. Staff Tanaman	979,116,000
Biaya Pemeliharaan Tanaman	1,495,462,000
Jumlah Biaya Langsung	2,474,578,000
Biaya Tidak Langsung:	
Gaji, Tunj. & Biaya Sosial Karyawan	2,738,391,809
Biaya Perjalanan Dinas	46,250,311
Biaya Listrik	17,011,162
Alat Kantor dan Komunikasi	7,466,478
Sewa Kantor dan Rumah	49,625,000
Biaya Pajak	12,087,500
Biaya Operasional Kendaraan	192,658,540
Jumlah Biaya Tidak Langsung	3,063,490,800
Jumlah Biaya Produksi	5,538,068,800
Persediaan Awal	28,523,195
Jumlah Biaya Produksi + Persediaan Awal	5,566,591,995
Persediaan Akhir	61,120,548
B. Harga Pokok Penjualan	4,794,407,600
Beban Penjualan	4,003,585,682
Beban Administrasi	1,415,080
Beban Penyusutan	18,383,896
Beban Bunga	415
Pendapatan Lain-lain	1.000
Beban lain-lain	12,087,500
Total Beban FOB	8,829,295,474

Sumber: Data diolah dari PT. Sinar Belantara Indah

Adapun unsur-unsur harga pokok produksi pada PT. Sinar Belantara Indah adalah sebagai berikut:

1. Biaya Langsung

Biaya Langsung terdiri dari:

- a) Biaya bahan baku adalah pengorbanan sumber ekonomi yang harus dikeluarkan perusahaan untuk menghasilkan atau mendapatkan bahan baku tersebut.
 - b) Biaya tanaman terdiri dari gaji, tunjangan, dan biaya pegawai staff tanaman, biaya pemeliharaan, pemupukan, panen dan pengangkutan ke pabrik.
2. Biaya Tidak Langsung yang terdiri dari: Gaji, tunjangan dan beban sosial karyawan; Biaya Perjalanan Dinas; Biaya Listrik; Alat Kantor dan Komunikasi; Sewa Kantor dan Rumah; Biaya Operasional Kendaraan.

Adapun ditinjau dari segi akuntansi biaya, biaya produksi dibagi menjadi tiga unsur yaitu: Biaya Bahan Baku Langsung, Biaya Tenaga Kerja Langsung, Biaya Overhead Pabrik.

Menggunakan rumus perhitungan harga pokok produksi dengan metode full costing adalah sebagai berikut:

Biaya Bahan Baku Langsung	454.603.000
Biaya Tenaga Kerja Langsung	2.474.578.000
Biaya Overhead Pabrik Tetap	3.063.490.800
Biaya Overhead Pabrik Variabel	979.116.000 +
Harga Pokok Produksi	6.971.787.800

Perusahaan mengklasifikasikan biaya produksi menurut hubungan biaya dengan sesuatu yang di biayai yaitu biaya langsung dan biaya tidak langsung. Perhitungan biaya produksi bila ditinjau dari penggolongan biaya menurut hubungan biaya dengan sesuatu yang dibiayai, dicari dengan menggunakan rumus sebagai berikut:

Biaya Langsung:	
Biaya Bahan Baku	454.603.000
Biaya Tenaga Kerja Langsung	<u>2.474.578.000</u> +
Total Biaya Langsung	2.929.181.000
Biaya Tidak Langsung:	
Biaya Overhead Pabrik Tetap	3.063.490.800
Biaya Overhead Pabrik Variabel	<u>979.116.000</u> +
Harga Pokok Produksi	6.971.787.800

Berdasarkan pengklasifikasian tersebut, metode harga pokok produksi dilakukan PT. Sinar Belantara Indah ialah menggunakan metode full costing dimana yang termasuk kedalam harga pokok produksi adalah biaya tetap seperti biaya penyusutan dan biaya variabel seperti biaya bahan baku langsung dan biaya tenaga kerja langsung.

Perhitungan Harga Pokok Produksi

Harga pokok produksi merupakan total biaya produksi yang dikeluarkan atau pengorbanan sumber daya ekonomi dalam rangka pembuatan suatu produk, dimana setiap perusahaan mengharapkan laba yang sepantasnya dalam setiap kegiatan memproduksinya. Harga pokok produksi dapat dijadikan sebagai tolak ukur oleh perusahaan untuk menetapkan kebijakan harga pada produknya. Oleh karena itu, perhitungan harga pokok produksi sangatlah penting dalam sebuah perusahaan manufaktur untuk menentukan atau memperkirakan laba yang akan diperoleh.

Perusahaan memproduksi secara massal dan mengumpulkan harga pokok produksi dengan menggunakan harga pokok produksi *full costing* dan perusahaan juga mengklasifikasikan biaya-biaya produksi menurut hubungannya biaya dengan yang dibiayai yaitu biaya langsung dan biaya tidak langsung. Dimana yang termasuk kedalam perhitungan harga pokok produksi adalah biaya tetap dan biaya variabel.

Biaya produksi per kilogram bulan Desember Tahun 2020

$$\begin{aligned}
 \text{Bulan Desember} &= \frac{\text{Biaya Produksi yang dikeluarkan}}{\text{Jumlah Produksi yang dihasilkan}} \\
 &= \frac{\text{Rp. 5.538.068.800}}{763.280 \text{ kg}} \\
 &= 7.255,62 / \text{kg}
 \end{aligned}$$

Dari laporan dan hasil analisis perhitungan diatas dapat diketahui bahwa untuk memproduksi getah karet pada Tahun 2020 sebanyak 763.280 Kg. Kemudian perusahaan mengeluarkan biaya produksi pada Tahun 2020 sebesar Rp. 5.538.068.800. Dengan harga pokok per kilogram pada Tahun 2020 sebesar 7.255,62/Kg.

Untuk dapat mengidentifikasi biaya per kilogram, maka secara teoritis perhitungan harga pokok produksi per kilogram ditunjukkan seperti dibawah ini:

a. Biaya Langsung

Dari pengumpulan data diatas, dapat diketahui bahwa produksi getah karet pada Tahun 2020 sebesar Rp. 5.538.068.800 dengan demikian pula biaya langsung per Kg dapat dicari dengan rumus sebagai berikut:

Biaya langsung per Kg Desember 2020

$$\begin{aligned}
 \text{Bulan Desember} &= \frac{\text{Biaya Langsung}}{\text{Jumlah Produksi yang dihasilkan}} \\
 &= \frac{\text{Rp. 2.474.578.000}}{763.280 \text{ kg}} \\
 &= 3.242,03 / \text{kg}
 \end{aligned}$$

b. Biaya Tidak Langsung

Dari pengumpulan data tersebut, dapat diketahui bahwa produksi getah karet per 31 Desember 2020 adalah sebesar 3.242,03/Kg. Tetapi pengeluaran perusahaan untuk biaya tidak langsung per 31 Desember 2020 sebesar Rp. 3.063.490.800 dengan demikian biaya tidak langsung dapat dihitung dengan rumus berikut ini:

Biaya tidak langsung per Kg untuk bulan Desember 2020

$$\begin{aligned} \text{Bulan Desember} &= \frac{\text{Biaya Tidak Langsung}}{\text{Jumlah Produksi yang dihasilkan}} \\ &= \frac{\text{Rp. 3.063.490.800}}{763.280 \text{ kg}} \\ &= 4.013,59/\text{kg} \end{aligned}$$

Penetapan Harga Jual

Dalam penetapan harga jual getah karet PT. Sinar Belantara Indah mengikuti harga pasar.

Tabel 3. Harga Jual, Per 31 Desember Tahun 2020

Keterangan	Per 31 Desember 2020	Harga Jual/kg
Volume Penjualan (Kg)	566.853	
Nilai Penjualan (Rp)	4.794.407.600	15.939

Sumber: PT. Sinar Belantara Indah

Perhitungan harga pokok produksi dalam penetapan harga jual pada PT. Sinar Belantara Indah pengolahan data yang digunakan dalam penelitian ini adalah dengan menggunakan metode deskriptif yaitu memaparkan, menguraikan dan menafsirkan data-data yang ada sehingga dapat diungkapkan dengan gambaran yang jelas dari permasalahan yang telah dirumuskan, dan pengolahan data yang digunakan dengan menggunakan metode full costing.

Selain itu, penggolongan biaya yang dilakukan oleh perusahaan belum tepat sehingga terdapat beberapa biaya yang tidak diperhitungkan dalam proses perhitungan harga pokok produksi. Pengolahan data tersebut dapat dipaparkan seperti dibawah ini:

Unsur-unsur dan pengklasifikasian biaya produksi perusahaan PT. Sinar Belantara Indah memiliki unsur-unsur biaya produksi sebagai berikut:

- Biaya bahan baku yaitu bahan baku utama yang digunakan untuk memproduksi getah karet yang dihasilkan.
- Biaya tenaga kerja langsung yaitu upah yang dibayarkan kepada karyawan secara langsung yang terlihat dalam kegiatan produksi mulai dari persediaan bahan baku sampai dengan pengemasannya.
- Biaya tidak langsung (*overhead*) yaitu digunakan untuk mendukung proses produksi sehingga produksi tersebut menjadi produksi jadi. Yang termasuk kedalam biaya overhead pabrik adalah biaya gaji karyawan, biaya listrik, biaya pajak dan tunjangan-tunjangan lainnya.

Berdasarkan laporan dan hasil analisis perhitungan dapat diketahui bahwa perusahaan memproduksi getah karet pada Tahun 2020 sebanyak 763.280 Kg, kemudian perusahaan mengeluarkan biaya produksi sebesar Rp.5.538.068.800 dengan harga pokok per kilogram sebesar 7.255,62/Kg.

Selanjutnya, dari data yang tersedia dapat dihitung bahwa biaya langsung per Kg bulan Desember Tahun 2020 adalah sebesar Rp. 3.242,03/Kg. Dari pengumpulan data tersebut, dapat diketahui bahwa produksi getah karet per 31 Desember 2020 adalah sebesar 763.280/Kg. Tetapi pengeluaran perusahaan untuk biaya tidak langsung per 31 Desember 2020 sebesar Rp. 3.063.490,800, dengan demikian biaya tidak langsung per Kg untuk bulan Desember 2020 sebesar Rp. 4.013,59/Kg. Sehingga dapat ditarik kesimpulan harga jual per Kg nya bulan Desember 2020 adalah sebesar 15.939.

Dengan demikian, berdasarkan hasil analisis dan pembahasan, dapat diketahui bahwa perusahaan PT. Sinar Belantara Indah menggunakan perhitungan harga pokok produksi dengan metode full costing dimana biaya yang termasuk dalam perhitungan harga pokok produksi adalah seluruh biaya yang digunakan, yaitu biaya bahan baku, biaya tenaga kerja langsung, dan biaya overhead pabrik yang bersifat variabel dan tetap. Dalam penetapan harga jual getah karet pada PT. Sinar Belantara Indah mengikuti harga pasar.

CONCLUSION

Kesimpulan

Berdasarkan hasil penelitian serta hasil pembahasan yang telah dijelaskan pada bab sebelumnya, maka dapat disimpulkan bahwa:

1. Berdasarkan hasil penelitian baik berupa data maupun hasil wawancara dapat disimpulkan bahwa perhitungan harga pokok produksi dijadikan dasar dalam penentuan harga jual getah karet pada PT. Sinar Belantara Indah. Dalam penetapan harga jual getah karet pada PT. Sinar Belantara Indah mengikuti harga pasar.
2. Perusahaan PT. Sinar Belantara Indah untuk menganalisis perhitungan harga pokok produksi dengan menggunakan metode *full costing* dimana biaya yang termasuk dalam perhitungan harga pokok produksi adalah seluruh biaya yang digunakan, yaitu biaya bahan baku, biaya tenaga kerja langsung dan biaya *overhead* pabrik yang bersifat variabel dan tetap. Biaya yang dihitung sebagai biaya produksi meliputi biaya bahan baku, biaya tenaga kerja langsung dan biaya *overhead* pabrik.

Rekomendasi

Berdasarkan kesimpulan yang telah diuraikan, peneliti mencoba memberikan saran yang diharapkan dapat memberikan manfaat yang berguna bagi perusahaan dan peneliti selanjutnya dimasa yang akan datang adalah sebagai berikut:

1. Dalam menentukan harga pokok produksi secara tepat dan akurat, sebaiknya peneliti selanjutnya memahami unsur-unsur yang seharusnya masuk dalam harga pokok produksi, dimana benar-benar dapat dibedakan mana yang termasuk biaya langsung dan biaya tidak langsung.
2. Sebaiknya perusahaan meninjau kembali kebijakan mengenai metode perhitungan biaya produksi, terutama dalam mengelompokkan biaya bahan baku dan biaya bahan penolong, pembebanan biaya tenaga kerja dan biaya *overhead* pabrik.

REFERENCES

- Abd, I. M., Zuhairi, M. M. K., & Kamil, G. H. (2023). The Mediating Role of the Participatory Leadership Style on the Effect of Job Stress on Job Performance. *Journal of Applied Business and Technology*, 4(3), 260–270. <https://doi.org/10.35145/jabt.v4i3.139>
- Afriani, F. S. (2023). Analysis of the Implementation of PSAK 01 regarding the Presentation of Financial Reports at the Sherlina Oriflame Agent Marpoyan Pekanbaru. *Nexus Synergy: A Business Perspective*, 1(3), 109–137. <https://firstcierapublisher.com/index.php/nexus/article/view/55>
- Al-Somaidae, M. M., Joumaa, B. A., & Khalid, W. K. (2023). Toxic Workplace, Mental Health and Employee Well-being, the Moderator Role of Paternalistic Leadership, an Empirical Study. *Journal of Applied Business and Technology*, 4(2), 114–129. <https://doi.org/https://doi.org/10.35145/jabt.v4i2.126>
- Alfat, F. F. (2024). Factors that Influence the Learning Achievement of Students Majoring in Accounting at the Institut Teknologi dan Bisnis Master Pekanbaru. *Reflection: Education and Pedagogical Insights*, 1(4), 128–157. <https://doi.org/https://doi.org/10.61230/reflection.v1i4.60>
- Amin, A. M., Angelia, R., Mukhsin, Eddy, P., & Yuliendi, R. R. (2022). The Effect of Product Quality, Price, and Word of Mouth on Packing Sticker Purchase Decision at CV. Blitz Media Kreasindo Pekanbaru City. *Journal of Applied Business and Technology*, 3(3), 214–225. <https://doi.org/10.35145/jabt.v3i3.105>
- Andi, Jufrianto, Tanjung, A. R., Komardi, D., & Purnama, I. (2023). Knowledge, Expertise, and Experience on Employee Performance at PDAM Tirta Siak Pekanbaru City. *Luxury: Landscape of Business Administration*, 1(2), 78–89. <https://firstcierapublisher.com/index.php/luxury/article/view/26>
- Andrianto, S., Komardi, D., & Priyono. (2023). Leadership, Work Motivation, and Work Discipline on Job Satisfaction and Teacher Performance of Dharma Loka Elementary School Pekanbaru. *Journal of Applied Business and Technology*, 4(1), 30–38.
- Anton, Lorensa, S., Purnama, I., Eddy, P., & Andi. (2023). Net Profit Margin, Earnings per Share, Return on Asset, Debt Equity Ratio, and Current Ratio on Firm Value in Agricultural Sector Companies Listed on Indonesia Stock Exchange 2016-2021. *Journal of Applied Business and Technology*, 4(2), 155–167. <https://doi.org/10.35145/jabt.v4i2.131>

- A. S. Nugroho, S. I. Santoso, B. M. Setiawan "Analisis Efisiensi Penentuan Harga Pokok Produksi melalui Metode Full Costing dan Target Costing Pada Komoditas Ribbed Smoked Sheet di PT. Perkebunan Nusantara IX" *Vol.7 No.2*, Edisi Agustus 2019, Kabupaten Semarang.
- Bastian Bustami, Nurlela "Akuntansi Biaya" Edisi 4, (Jakarta: Mitra Wacana Media, 2013).
- Bintang Komara, Ade Sudarma "Analisis Penentuan Harga Pokok Produksi dengan Metode Full Costing Sebagai Dasar Penetapan Harga Jual Pada CV Salwa Meube" *Vol.5 Edisi 9* (Universitas Muhammadiyah Sukabumi, Okt 2016).
- Bongmini, E. (2023). Analysis of the Accounting Information System for Purchases of Merchandise in an Effort to Improve Internal Control at PT. Riau Abdi Sentosa. *Nexus Synergy: A Business Perspective*, 1(3), 138–167. <https://firstcierapublisher.com/index.php/nexus/article/view/56>
- Chandra, T., Wijaya, E., Suryadiningrat, A., Chandra, S., Chandra, J., Indonesia, P., Dumai, P., & Office, T. (2023). Corporate Taxpayer Satisfaction and Compliance Analysis at Pratama Dumai Tax Office: Review of the Service System. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(2), 429–442. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3071>
- Decerly, R. (2020). Analisis Faktor-faktor yang Mempengaruhi Ketepatan Waktu Penyampaian Laporan Keuangan Perbankan yang Listing di BEI Tahun 2014-2018. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3(2), 170–183.
- Decerly, R. (2021). Analisis Pengaruh Rasio Keuangan terhadap Pertumbuhan Laba Perusahaan (Study Empiris pada Perusahaan Astra Group yang Terdaftar di BEI pada Tahun 2016-2020). *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 4(2), 122–132.
- Eddy, P., Sudarno, Renaldo, N., Hutahuruk, M. B., & Prayetno, M. P. (2023). The Effect of Farmers' Exchange Rates on Rice Prices in 2017-2019. *Luxury: Landscape of Business Administration*, 1(2), 102–110. <https://firstcierapublisher.com/index.php/luxury/article/view/33>
- Elvin Ridno Daeli, "Analisis Perhitungan Harga Pokok Produksi Telur Pada Peternakan Ayam Petelur Studi Kasus Pada Usaha Peternakan Ayam Petelur di Kecamatan Pantai Labu Kabupaten Deli Serdang" (Skripsi, Fakultas Ekonomi Universitas Negeri Medan, 2017).
- Fadhli, A., Komardi, D., & Putra, R. (2022). Commitment, Competence, Leadership Style, and Work Culture on Job Satisfaction and Employee Performance at the Office of the Ministry of Religion, Kampar District. *Journal of Applied Business and Technology*, 3(1), 56–72.
- Fajri, D., Chandra, T., & Putra, R. (2021). The Influence of Brand Image and Promotion on the Decisions of Students in STIE Mahaputra Riau with Learning Interest as Intervening. *Journal of Applied Business and Technology*, 2(3), 223–232.
- Fariz Lufti Nasution, Analisis Penentuan Harga Pokok Produksi CPO Pada PT. Perkebunan Sumatera Utara (BUMD), (2019).
- Gazali, D., Panjaitan, H. P., & Chandra, T. (2022). Competence, Motivation, and Organizational Commitment on Job Satisfaction and Employee Performance at Bank Sinarmas Pekanbaru Riau Branch. *Journal of Applied Business and Technology*, 3(1), 26–39.
- Hansen, R. Don, and Marryanne M. Mowen, komponen-komponen harga pokok produksi, (2015).
- Hia, E. (2023). The Effect of Profitability on Cash Dividends in Consumer Goods Industry Sector Companies on the Indonesian Stock Exchange (Period 2015-2019). *Interconnection: An Economic Perspective Horizon*, 1(3), 105–124. <https://firstcierapublisher.com/index.php/interconnection/article/view/50>
- Hutabarat, L. E. (2024). Analysis of the Internal Control System for Receivables at CV. Putra Riau Mandiri. *Luxury: Landscape of Business Administration*, 2(1), 1–25. <https://doi.org/https://doi.org/10.61230/luxury.v2i1.65>
- Hutahuruk, M. B. (2020a). Analisis Penerapan Akuntansi pada Toko Frozrn Food Sofwa di Pekanbaru. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3(2), 134–144.
- Hutahuruk, M. B. (2020b). Pengaruh Ukuran Perusahaan, Likuiditas, Leverage dan Profitabilitas terhadap Kelengkapan Pengungkapan Laporan Keuangan (Studi Empiris pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di BEI). *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3(2), 145–169.
- Hutahuruk, M. B. (2021). Pengaruh Teknologi Informasi dan Keahlian Komputer terhadap Sistem Informasi

- Akuntansi (Study Empiris pada PT . Putera Raja Sejahtera). *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 4(2), 141–158.
- Hutahuruk, M. B. (2022). Pengaruh Kinerja Keuangan terhadap Return Saham (Studi Empiris Pada Perusahaan Real Estate Dan Property Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019). *Sains Akuntansi Dan Keuangan*, 1(3), 153–161.
- Iman, Pengertian Harga Pokok Produksi, (2013:57).
- Irawan, A., Lusianti, D., & Faidah, F. (2023). Customer Satisfaction in the Era of Competition 5.0. *Journal of Applied Business and Technology*, 4(2), 144–154.
- Junaedi, A. T., Renaldo, N., Sudarno, Hutahuruk, M. B., Panjaitan, H. P., Suharti, Mujiono, Suhardjo, Andi, Suyono, & Fransisca, L. (2023). *Paradigma Akuntansi Baru* (N. Renaldo, A. T. Junaedi, Sudarno, Mujiono, M. B. Hutahuruk, Suyono, & T. Sevendy (eds.)). PT. Literasi Nusantara Abadi Grup.
- Kristanti, dkk, “Analisis Penetapan Harga Jual dengan Metode Cost Plus dan Metode Tingkat Pengembalian Atas Modal Yang Digunakan Pada Toko Mebel Lestari Pajegoan” (*Jurnal Fokus Bisnis*, Vol 12, No. 02, 2013)
- Kumalasari, P. D., & Endiana, I. D. M. (2023). Do Financial Performance Determine Firm Value? Evidence from Food and Beverage Companies in 2018-2021. *Nexus Synergy: A Business Perspective*, 1(1), 14–20. <https://firstcierapublisher.com/index.php/nexus/article/view/9>
- Lara, R. (2019). Analisis Sistem Pengendalian Internal Piutang Pada PT. Bestari Buana Murni Cabang Pekanbaru. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 2(2), 289–300.
- Lara, R. (2020). Analisis Sistem Akuntansi dalam Pengendalian Persediaan Barang Dagang pada CV. Tekno Komputer. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3(2), 125–133.
- Lara, R. (2021). Pengaruh Pendapatan Usaha Dan Biaya Operasional Terhadap Laba Bersih pada Perusahaan Sektor Pertambangan Batu Bara Periode 2016-2020. *Eklektik: Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 4(2), 159–171. <https://doi.org/10.31000/competitive.v5i2.4166>
- Lara, R. (2022). Pengaruh Corporate Social Responsibility Terhadap Volume Perdagangan (Studi Pada Perusahaan Kimia Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2019). *Sains Akuntansi Dan Keuangan*, 1(3), 180–188. <https://doi.org/10.54367/jrak.v5i1.539>
- Maisur, H. (2023). Implementation of Income and Expense Recognition at AHASS Jaya Servis. *Nexus Synergy: A Business Perspective*, 1(3), 168–192. <https://firstcierapublisher.com/index.php/nexus/article/view/57>
- Mayya Tambunan, Analisis Perhitungan Harga Pokok Produksi Dalam Penetapan Harga Jual Sawit Pada PT. Perkebunan Nusantara III (Persero) Medan, (2019).
- Mulyadi, *Akuntansi Biaya Edisi 5*, (Yogyakarta: UPP-STIM YKPN, 2015), h. 17.
- Mulyadi, *Akuntansi Biaya*, (2013).
- Mulyadi, *Metode Penentuan Harga Pokok Produksi*, (2015:17).
- Ndruru, A. (2023). Analysis of the Effect of Financial Performance on Stock Returns in Manufacturing Companies (Basic Industry & Chemical Sector, Cement Sub-Sector Listed on the IDX for the 2018 - 2020 Period). *Interconnection: An Economic Perspective Horizon*, 1(3), 125–142. <https://firstcierapublisher.com/index.php/interconnection/article/view/51>
- Nofriavani, Winarno, M., & Zakir, M. (2022). Pengaruh Kualitas Pelayanan Dan Fasilitas Kampus Terhadap Kepuasan Mahasiswa Angkatan 2018-2021 Di Institut Teknologi & Bisnis Master Pekanbaru. *Sharing: Journal of Islamic Economics, Management and Business*, 1(1), 29–43.
- Panjaitan, H. P., Awal, M., Komardi, D., Josephus Swanto Tjahjana, D., & Purnama, I. (2023). Organizational Culture, Leadership, and Competency on Job Satisfaction and Employees Performance at the Public Works and Spatial Planning Office of Pekanbaru. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(2), 401–416. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3065>
- Panjaitan, M., Komara, A. H., & Panjaitan, H. P. (2023). Work Motivation, Training, Commitment, and Discipline on Employee Satisfaction and Performance in PT. Sumber Mas Baru Pekanbaru. *International Conference on Business Management and Accounting*, 1(2), 452–466. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3391>
- Purnama, I. (2023). Increasing Understanding of One-Way ANOVA Material for Accounting Students: A Case Study of Deposit Interest. *Reflection: Education and Pedagogical Insights*, 1(2), 69–73.

<https://firstcierapublisher.com/index.php/reflection/article/view/30>

- Putri, E., Rahman, S., Komardi, D., & Momin, M. M. (2023). Leadership, Discipline, and Motivation on Job Satisfaction and Teacher Performance at Public Elementary School, Bangko District, Rokan Hilir Regency. *Journal of Applied Business and Technology*, 4(1), 1–16.
- Quaye, I., Sarbah, A., Nyamaah, J. B., Aidoo, M., & Mu, Y. (2020). Intra-Industry Information Transfers and Firm Value: Evidence From Ghana's Banking Industry. *SAGE Open*, 10(4), 1–18. <https://doi.org/10.1177/2158244020968087>
- Rafa'i, A., Junaedi, A. T., Nyoto, Renaldo, N., & Sultan, F. M. M. (2023). The Effect of Organizational Commitment and Competence on Work Motivation and Work Performance at SMA Negeri Tapung District. *Nexus Synergy: A Business Perspective*, 1(1), 1–13. <https://firstcierapublisher.com/index.php/nexus/article/view/1>
- Rahman, S., & Wijaya, A. (2021). Analysis of the Influence of Product Quality, Promotion, Brand Image and Lifestyle on Purchase Decision of Motorcycle Kawasaki KLX 150cc at PT. Greentech Cakrawala Motorindo in Pekanbaru. *Journal of Applied Business and Technology*, 2(1), 59–72.
- Renaldo, N., Andi, Putri, N. Y., & Yani, F. (2023). Development of Teaching Materials for a New Accounting Paradigm: From Concepts to Green Accounting Types. *Proceeding of International Conference on Business Management and Accounting (ICOBIMA)*, 1(2), 443–451. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3078>
- Renaldo, N., & Augustine, Y. (2022). The Effect of Green Supply Chain Management, Green Intellectual Capital, and Green Information System on Environmental Performance and Financial Performance. *Archives of Business Research*, 10(10), 53–77. <https://doi.org/10.14738/abr.1010.13254>
- Renaldo, N., Fadrul, Andi, Sevendy, T., & Simatupang, H. (2022). The Role of Environmental Accounting in Improving Environmental Performance through CSR Disclosure. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 17–23. <https://doi.org/https://doi.org/10.35145/icobima.v1i1.2743>
- Renaldo, N., James, Alan, Wahid, N., & Cecilia. (2023). Underemployment Rate by Gender in 2015-2018. *Interconnection: An Economic Perspective Horizon*, 1(2), 100–104. <https://doi.org/10.61230/interconnection.v1i2.38>
- Renaldo, N., Junaedi, A. T., Sudarno, Hutahuruk, M. B., Fransisca, L., & Cecilia. (2022). Social Accounting and Social Performance Measurement in Corporate Social Responsibility. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 10–16. <https://doi.org/https://doi.org/10.35145/icobima.v1i1.2742>
- Renaldo, N., Sudarno, Hutahuruk, M. B., Suhardjo, Suyono, Putri, I. Y., & Andi. (2022). Forensic Accounting: The Use of Benford's Law to Evaluate Indications of Fraud (CONTABILIDADE FORENSE: O USO DA LEI DE BENFORD PARA AVALIAR INDICAÇÕES DE FRAUDE). *Revista Eletrônica Do Departamento de Ciências Contábeis & Departamento de Atuária e Métodos Quantitativos (REDECA)*, 9(e57343), 1–15. <https://doi.org/10.23925/2446-9513.2022v9id57343>
- Renaldo, N., Sudarno, Suhardjo, Putri, I. Y., Suyono, Andi, & Hutahuruk, M. B. (2021). Fraud Detection at Rural Credit Banks in Riau Province until the 2019 Financial Report. *International Journal of Advanced Multidisciplinary Research and Studies*, 1(3), 51–57.
- Renaldo, N., Suhardjo, Putri, I. Y., Juventia, J., & Nur, N. M. (2021). Penilaian Harga Saham Hijau Perusahaan Sektor Industri Barang Konsumsi Tahun 2015-2019. *Procuratio: Jurnal Ilmiah Manajemen*, 9(3), 283–298.
- Renaldo, N., Suhardjo, Suyono, Andi, Veronica, K., & David, R. (2022). Good Corporate Governance Moderates the Effect of Environmental Performance and Social Performance on Financial Performance. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 1–9. <https://doi.org/https://doi.org/10.35145/icobima.v1i1.2741>
- Renaldo, N., Suyono, Andi, Putri, N. Y., & Cecilia. (2023). How Business Intelligence, Intellectual Capital, and Company Performance Increase Company Value? Leverage as Moderation. *Journal of Applied Business and Technology*, 4(1), 93–99. <https://doi.org/https://doi.org/10.35145/jabt.v4i1.123>
- Rifai, A., Prihatni, R., & Sumiati, A. (2023). Analysis of Financial and Non-Financial Factors on Fixed Assets Revaluation on Banking Companies. *Interconnection: An Economic Perspective Horizon*, 1(2), 87–99. <http://firstcierapublisher.com/index.php/interconnection/article/view/37>

- Rostania, W. N., Zulaihati, S., & Fauzi, A. (2023). The Influence of Self-Efficacy and Self-Control on Academic Procrastination at North Jakarta State Vocational Schools. *Reflection: Education and Pedagogical Insights*, *1*(2), 40–50. <http://firstcierapublisher.com/index.php/reflection/article/view/21>
- Rusilawati, E. (2023). Mediation Effect of Work Motivation on the Relationship between Soft Skills and Hard Skills, and Impact on Employee Performance in Skincare Clinical. *International Conference on Business Management and Accounting*, *1*(2), 475–483.
- Rusilawati, E., Purnama, I., Tjahjana, D. J. S., & Kudri, W. M. (2023). Locus of Control and Job Satisfaction on Employee Performance, Mediated by Organizational Citizenship Behavior among the Working Staff in the Accounting Department. *International Conference on Business Management and Accounting*, *1*(2), 467–474. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3469>
- Sagita, K. (2023). Analysis of Tax Collection on Revenue from Tax Arrears (Empirical Study at KPP Pratama Tampan). *Interconnection: An Economic Perspective Horizon*, *1*(3), 143–162. <https://firstcierapublisher.com/index.php/interconnection/article/view/52>
- Saitri, P. W., Mendra, N. P. Y., Pramesti, I. G. A. A., & Renaldo, N. (2023). How Firm Characteristics Affect the Dividend Policy of Listed Banking Companies on The Indonesian Stock Exchange in 2019-2021. *Interconnection: An Economic Perspective Horizon*, *1*(1), 37–50. <https://firstcierapublisher.com/index.php/reflection/article/view/28>
- Sari, Chandra, T., & Panjaitan, H. P. (2021). The Effect of Company Size and DER on ROA and Company Value in the Food and Beverage Sub Sector on the Indonesia Stock Exchange (IDX). *Journal of Applied Business and Technology*, *2*(2), 134–141.
- Sari, H. (2024). The Influence of Intellectual Intelligence and Emotional Intelligence on Accounting Understanding among Accounting Students of the Institut Teknologi dan Bisnis Master Pekanbaru. *Reflection: Education and Pedagogical Insights*, *1*(4), 158–183. <https://doi.org/https://doi.org/10.61230/reflection.v1i4.61>
- Setiadi, David, dan Treesje, *Akuntansi Biaya*, (2014).
- Sudarno, Renaldo, N., Hutahuruk, M. B., Suhardjo, Suyono, Putri, I. Y., & Andi. (2022). Development of Green Trident Measurements to Improve Environmental Performance: Literature Study. *International Journal of Advanced Multidisciplinary Research and Studies*, *2*(1), 53–57.
- Sudarno, Safitri, H., Junaedi, A. T., Tanjung, A. R., & Hutahuruk, M. B. (2023). Effect of Leadership Style, Work Discipline, and Competency on Job Satisfaction and Performance of Dapodik Operator Employees in Bengkalis District. *Proceeding of International Conference on Business Management and Accounting (ICOBIMA)*, *1*(2), 385–400. <https://doi.org/https://doi.org/10.35145/icobima.v1i2.3059>
- Suhardjo. (2023). Differences in GDP Growth by Field of Business and GDP Growth by Expenditures, 1Q 2019. *Interconnection: An Economic Perspective Horizon*, *1*(2), 80–86. <https://firstcierapublisher.com/index.php/interconnection/article/view/35>
- Suhardjo, Renaldo, N., Andi, Sudarno, Hutahuruk, M. B., Suharti, & Veronica, K. (2022). Bonus Compensation and Real Earnings Management: Audit Committee Effectiveness as Moderation Variable. *The Accounting Journal of BINANIAGA*, *07*(01), 89–102. <https://doi.org/10.33062/ajb.v7i1.495>
- Suhardjo, Renaldo, N., Sevendy, T., Rusgowanto, F. H., & Pramesti, I. G. A. A. (2023). Chi-Square and 2-Way ANOVA for Accounting Students: Analysis of Natural Gas Sales Volume by Pipeline by Customer Type in Indonesia. *Reflection: Education and Pedagogical Insights*, *1*(1), 34–39. <https://firstcierapublisher.com/index.php/reflection/article/view/7>
- Suhardjo, Renaldo, N., Sevendy, T., Wahid, N., & Cecilia. (2023). Customer Satisfaction with Online Food Delivery Services. *Luxury: Landscape of Business Administration*, *1*(2), 90–101. <https://firstcierapublisher.com/index.php/luxury/article/view/27>
- Suyono, Ayu, D., Rusilawati, E., Kudri, W. M., & Renaldo, N. (2023). Marketing Mix on Customer Satisfaction at the Tax Consulting Office Dr. Sudarno, S. Pd., M. M., BKP and Colleagues Pekanbaru. *Journal of Applied Business and Technology*, *4*(2), 198–213. <https://doi.org/https://doi.org/10.35145/jabt.v4i3.135>
- Suyono, Renaldo, N., Suhardjo, Sevendy, T., & Hia, E. R. (2022). Analisis Pengaruh DER dan CR terhadap ROA dan Harga Saham pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2015-2019. *Bilancia: Jurnal Ilmiah Akuntansi*, *6*(2), 170–179. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>

- Suyono, Sudarno, Suhardjo, Sari, Y., & Purnama, I. (2020). The influence of price to book value on capital structure and profitability of health and pharmaceutical companies in Indonesia. *Journal of Applied Business and Technology*, 1(3), 181–187.
- Thamrin Abdullah, Francis Tantri, *Manajemen Pemasaran*, (Jakarta: PT. Raja Grafindo Persada, 2014)
- W, W. W., Utamingtyas, T. H., & Fauzi, A. (2023). The Effect of Tax Collection, Tax Audit, and Taxpayer Compliance on Corporate Income Tax Revenue at The Tax Service Office Pratama Pancoran. *Nexus Synergy: A Business Perspective*, 1(2), 84–94. <https://firstcierapublisher.com/index.php/nexus/article/view/44>
- Walettina, S., & Anton. (2022). Analysis the Effect of Tax Policy, Tax Amnesty Programme, Economic Growth, Inflation and Individual Taxpayer Compliance on Tax Receipt in Pekanbaru. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 24–39.
- Yardımcı, M. E., Yasa, B. D., & Ayvaz, E. (2022). Tax Farming Revenues and Accounting in Ottoman Finance: The Case of Kocaeli (1846–1847). *SAGE Open*, 12(2), 1–15. <https://doi.org/10.1177/21582440221096636>