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## ANALYSIS OF PRODUCTION COST DETERMINATION FOR THE KARAWANG AQIQAH HOME SME SERVICE USING THE JOB ORDER COSTING METHOD

Ridwan Hanafi<sup>1\*</sup>, N. Neni Triana<sup>2</sup>, Annisa N<sup>3</sup>, Amelia Nur Fariza<sup>4</sup>

<sup>1, 2, 3</sup> Universitas Buana Perjuangan Karawang Indonesia

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\*Corresponding author: Ridwan Hanafi

Universitas Buana Perjuangan Karawang Indonesia

### Abstract

*Micro, Small, and Medium Enterprises (MSMEs) are a key factor in strengthening the national economy. However, they face many challenges in determining the Cost of Goods Sold (COGS). Errors in calculating COGS can result in pricing that is not in line with market conditions and lower profit levels. This study aims to examine the Cost of Goods Sold at the Rumah Aqiqah Karawang MSME using the Job Order Costing method. This method uses a quantitative approach with a case study using interviews, observations, and recording production costs. The research findings indicate that the COGS calculation using the Job Order Costing method shows a greater value than the company's version. Based on these results, it appears that the Job Order Costing method is able to provide more accurate cost information as a basis for determining selling prices and formulating business development strategies.*

**Keywords:** MSMEs Aqiqah House, Cost of Goods Manufactured, Job Order Costing

### INTRODUCTION

Micro, small, and medium enterprises (MSMEs) play a major role in shaping the national economic system. Although their role in the economy is relatively minimal, MSMEs win in terms of the number of business owners[1]. The large number of MSME players and their widespread distribution in various regions make them the backbone of the people's economy. MSMEs contribute to providing employment opportunities, strengthening people's purchasing power, and contributing to economic development at various levels, from regional to national[2]. The sustainability of

MSME businesses is one of the government's priorities, given their strategic role. This is reflected in various policies that encourage the banking sector to provide financing to MSME players in Indonesia. These initiatives aim to strengthen the capital structure of MSMEs, increase production capacity, and expand their market reach [3]. In addition, the government also provides various forms of assistance, training, and regulatory facilities as part of the MSME ecosystem strategy. With this support, it is hoped that MSMEs can gradually face economic challenges, strengthen their

competitiveness, and contribute to sustainable national economic growth [4]

Although the government continues to increase support for MSMEs, in reality, many business actors still face various obstacles in managing their businesses, especially in the managerial and financial aspects (research in Jambi revealed a lack of understanding of financial recording, reporting, and control [5]. One of the challenges that often arise in determining the correct Cost of Production and in accordance with real conditions is often ignored by many MSMEs, because they only calculate the cost of raw materials and direct labor, but do not take into account overhead costs, so that irregular recording causes the COGS to be inaccurate [6]. The Cost of Production shows the accumulation of cost burdens that arise from the raw material procurement stage until the production process produces finished products [7]. The cost collection technique is influenced by the production system implemented, whether order-based or mass production [8]. Accurate calculation of COGS is a vital aspect in maintaining the sustainability of MSME businesses, because it directly influences the selling price determination strategy. In addition, COGS is also used as a basis for preparing financial reports, so that precision and accuracy are required in the calculation process [9]. By calculating COGS correctly, MSMEs obtain a strong basis for determining competitive selling prices, increasing competitiveness, and maintain sustainable business operations [10].

Understanding the importance of COGS in the service sector is an essential component for MSMEs to manage costs and set service prices effectively [11]. This includes the Karawang Aqiqah House MSME which is required to have an accurate COGS determination system that is in accordance with the characteristics and conditions of its business through a calculation process [11]. Accurate Cost of Goods Sold is expected for the Karawang Aqiqah House MSME to be able to develop with existing business potential, and be able to obtain maximum profits, if the COGS calculation is precise and accurate [12]. One method often used in calculating COGS is Job Order Costing. This method provides an opportunity for companies to accumulate and calculate costs incurred specifically for each order received, the company records all components of production costs including raw materials, direct labor, and factory overhead costs, so that the COGS calculation process can be carried out accurately [13]. Then, these costs are added up to determine the total production cost which will later be used as a basis for determining the selling price of the product to consumers [14]. Job Order Costing is a manufacturing cost approach that allocates costs to specific jobs, allowing companies to calculate production costs in more detail and accurately. This accuracy is important for companies that produce based on customer orders, because the selling price must be determined before production to avoid potential losses [15].

The Karawang Aqiqah House MSME helps the Muslim community perform the Aqiqah ritual more easily and in accordance with Islamic law, thereby providing greater benefits, both from an economic perspective and from the perspective of fulfilling religious obligations. However, the Karawang Aqiqah House in the food sector also faces various challenges, especially the instability of raw material prices that experience price fluctuations due to seasonal factors, weather, logistics distribution, and local and global market dynamics. These uncertain changes in raw material prices directly impact the calculation of the Cost of Goods Sold. If not managed properly, fluctuations in production

costs can cause inaccuracies in determining selling prices that risk reducing profit margins or even involving losses. Therefore, the Karawang Aqiqah House MSME needs to have a precise and accurate COGS management strategy, to ensure that each component of production costs, both fixed and variable, can be identified and calculated comprehensively. SMEs can set competitive selling prices without sacrificing service quality, while maintaining business sustainability amidst constantly changing market dynamics [16].

544 / 5.000

The following data presents fluctuations in raw material prices for Rumah Aqiqah Karawang, which need to be considered in calculating the Cost of Goods Sold to avoid the risk of loss. This is one of the main raw materials used by Rumah Aqiqah, where fluctuating price changes directly affect the total production costs. This price instability can pose challenges in maintaining consistent selling prices, so an accurate COGS calculation strategy is needed to ensure the business remains efficient and sustainable [17].

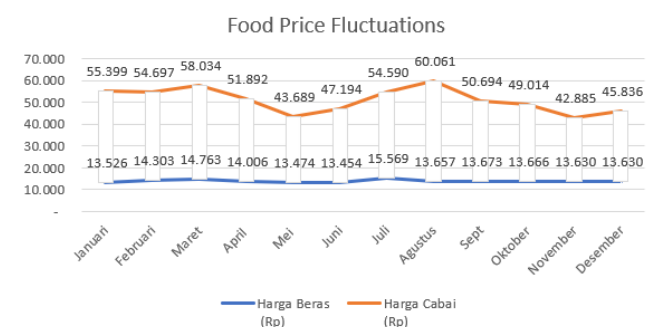


Figure 1 shows that these fluctuating price changes are one of the challenges or obstacles for the Rumah Aqiqah MSME, which is highly dependent on the stability of raw material costs. When they increase sharply, the Rumah Aqiqah owner is faced with a difficult choice between increasing service prices which can reduce consumer purchasing power or maintaining prices and reducing profit margins.

## Literature Review

### 1. Micro, Small, and Medium Enterprises (MSMEs)

Micro, small, and medium enterprises are one of the main drivers of the national economy [16]. Increasing productivity in the MSME sector makes a significant contribution to improving people's lives. Many rely on MSMEs as their primary source of income. One effective way to boost this productivity is by updating the way businesses are run and implementing more targeted policies. If this is done well, not only will small businesses grow but the competitiveness of the region as a whole can also increase [18].

The role of MSMEs in the Indonesian economy is significant, with this sector being the largest contributor to national income. According to data from the Ministry of Industry, MSMEs play a key role in driving economic growth, contributing approximately 60% by 2023 [19]. This sector is therefore a key pillar of the national economy, both in terms of its contribution to national income and overall economic development. This is due to the diversity of MSMEs, which encompass various sectors, from manufacturing, trade, services, to agro-industry [20].

## 2. Cost of Goods Sold (COGS)

Cost of production is the utilization of economic resources allocated to produce products or process raw materials into finished goods ready for sale, thus serving as the basis for pricing. Determining the cost of production serves to calculate the cost of finished products and to assess products still in process at the end of the accounting period.

Cost of Goods Manufactured (COGS) is defined as the economic sacrifice measured in monetary units that has been incurred to acquire assets or indirectly generate revenue. COGS includes the costs of goods purchased and processed into finished products. These costs are classified as inventory costs, initially recorded as assets on the balance sheet, and then recognized as cost of goods sold when the goods are sold. Cost of goods sold includes the total production costs incurred in producing goods ready for sale. [21]

The costs are divided into three core components:

### a. Raw Material Costs

This cost includes all expenses to obtain materials which will later be recorded as part of goods in process and finished goods, and are identified economically to each cost object, so that the calculation of COGS becomes more accurate.

### b. Direct labor costs

Direct labor costs include payments to workers who play an active role in the production process, from processing raw materials to finished goods, and can be economically linked to the cost object.

### c. Factory overhead costs

Factory overhead costs include manufacturing costs that include all elements and can be traced to a cost object, but these costs cannot be directly associated with production in progress or finished goods in a financially feasible manner.

Calculating the cost of goods manufactured has a significant impact on determining the selling price of a product and the expected profit. Therefore, accuracy in calculating the cost of goods manufactured is crucial, as miscalculations can potentially result in losses for the company. It can be stated that the cost of goods manufactured includes all costs incurred during the production process from raw materials to finished products ready for sale within a certain time period [22].

## 3. Job Order Costing Method

The Job Order Costing method is used for calculating costs applied to charge production costs to specific products or services according to specific orders or jobs. This approach is suitable for companies that produce products or provide services that are unique and non-standard. Job Order Costing is a method in cost accounting that functions to collect and distribute production costs allocated to specific jobs or orders. This method is suitable for companies that produce diverse and non-identical goods or services, for example in the manufacturing, construction, and service sectors. In its application, each order or project is recorded individually, and all related costs—such as raw materials, direct labor, and factory overhead—are calculated for each job. Job Order Costing provides an opportunity for management to assess the level of profit from each order and determine the right selling price according to the total costs incurred. In addition, this method plays a role in cost control and increases the accuracy of decision making [23].

Description:

$$HPP = \beta + \tau + \omega$$

COGS: Cost of Goods Sold

$\beta$ : Raw Material Cost

$\tau$ : Direct Labor Cost

$\omega$ : Factory Overhead Cost

## Metodology

### 1. Populasi dan Sampel

The method used in this research is descriptive quantitative with a case study approach on the Karawang Aqiqah House MSME. Sampling was conducted using a saturated sampling technique, as the research focused on only one business unit, so all production cost data served as a source of information

### 2. Data collection technique

The data collection process utilizes primary data collected through interviews and observations.

### 3. Data Analysis Techniques

Data analysis is performed through the application of Job Order Costing, which accurately calculates all elements of production costs associated with each order. This serves to determine the cost of goods produced, which is then used as a basis for determining sales prices.

## RESULTS AND DISCUSSION

The service process at Rumah Aqiqah Karawang begins with an order received from a customer. After receiving the order, the team purchases raw materials, selecting livestock that comply with Islamic law and purchasing supporting supplies such as cooking ingredients. Next, the team creates a special blend of spices that characterizes Rumah Aqiqah's dishes.

The raw materials and spices then proceed to the food processing stage, where the goat/lamb meat is prepared according to the order's package, whether in the form of curry, satay, tongseng, or other dishes. The processed product then undergoes quality control to ensure that the taste, hygiene, and quality are maintained according to standards.

Once certified suitable, the product enters the finishing stage, which involves hygienically and neatly packaging the food before it is finally ready for distribution or delivery to customers. With this process flow, Rumah Aqiqah Karawang is able to provide quality-assured service, from the moment the order is placed until the final product reaches the consumer.

### 1. Direct Labor Costs

Direct labor costs calculated by the Rumah Aqiqah MSME are paid daily based on orders. The salary for employees working on Aqiqah orders is calculated as follows:

Table 1 Direct Labor Costs

No	Employees	Number of Employees (People)	Cost (Rp)	Total Cost
1	Chef	3	Rp 150.000	Rp450.000

2	Butcher Wages	2	Rp 40.000	Rp 80.000
				<b>Rp530.000</b>

Based on the direct labor table, production costs consist of three chefs with a total wage of Rp450,000 and two butchers with a total wage of Rp80,000. Thus, the total direct labor expenditure during one production process is Rp530,000. This cost component plays a crucial role in calculating the Cost of Goods Sold (COGS) because it is directly related to the main activities in the product processing process.

## 2. Raw Material Costs for Package A

The cost of raw materials used in making the Aqiqah House for package A orders is calculated as follows:

Package A				
No	Description	Quantity	Cost (Rp)	Total Cost
1	Sembako			
	a. Rice	10 Ltr	Rp 110.000	
	b. Oil	3 Ltr	Rp 57.000	
	c. Seasoning	4 Rcg	Rp 20.000	
	d. Soy Saus	1 Pcs	Rp 24.000	
	e. Spices	1 Pcs	Rp 20.000	
	f. Coconut	7 Pcs	Rp 105.000	
	g. Peanuts	2 Kg	Rp 56.000	
	h. Shrimp Crisp	3 Kg	Rp 102.000	
	i. Noodle	4 Pack	Rp 40.000	
	j. Salt	1 Pcs	Rp 4.000	
	k. Brown Sugar	1/2 Kg	Rp 9.000	
	l. Sugar	1/2 Kg	Rp 9.000	
2	Vegetables			
	a. Chili	1 1/2 Kg	Rp 60.000	Rp260.000
	b. Onion	1 Kg	Rp 40.000	
	c.Hot Chili	1/4 Kg	Rp 10.000	
	d. Cucumber	3 Kg	Rp 15.000	
	e. Carrot	1 Kg	Rp 10.000	
	f. Cabbage	1 Kg	Rp 15.000	
	g. Caisim	1 Kg	Rp 10.000	
	h. Galangal	1/4 Kg	Rp 15.000	
	i. Ginger	1/4 Kg	Rp 15.000	
	j. Turmeric	1/4 Kg	Rp 15.000	
	k. Garlic	1 Kg	Rp 45.000	
	l. Celery	1/4 Kg	Rp 10.000	

3	S-tee Drink	100 pcs	Rp 200.000	Rp 200.000
4	Banana	13Kg	Rp 200.000	Rp 200.000
5	Frame Picture	1 Pcs	Rp 20.000	Rp 20.000
6	Sheep	1 Sheeps	Rp1.200.000	Rp 1.200.000
7	Plastic Dus and Mica	100 Pcs	Rp 250.000	Rp 250.000
				<b>Rp 2.686.000</b>

The table shows the details and costs of the women's aid package, which consists of basic necessities, including food staples (rice, oil, spices, etc.) worth IDR 556,000, fresh vegetables worth IDR 260,000, and additional items such as S-tee drinks, bananas, picture frames, plastic packaging, and one sheep. The total cost of all these components is IDR 2,686,000. This table is intended to provide systematic information about the structure of the package, as well as to serve as a basis for planning, reporting, and evaluating the program so that its implementation is more focused and accountable.

## 3. Raw Material Costs for Package B

The cost of raw materials used in making the Aqiqah House for package A orders is calculated as follows:

Package B				
No	Description	Quantity	Cost (Rp)	Total Cost
1	<b>Sembako</b>			
	a. Rice	10 Ltr	Rp 110.000	
	b. Oil	3 Ltr	Rp 57.000	
	c. Seasoning	4 Renceng	Rp 20.000	
	d. Soy Saus	1 Pcs	Rp 24.000	
	e. Spices	1 Pcs	Rp 20.000	
	f. Coconut	7 Pcs	Rp 105.000	
	g. Peanuts	2 Kg	Rp 56.000	
	h. Shrimp Crisp	3 Kg	Rp 102.000	
	i. Noodle	4 Pack	Rp 40.000	
	j. Salt	1 Pcs	Rp 4.000	
	k. Brown Sugar	1/2 Kg	Rp 9.000	



	l. Sugar	1/2 Kg	Rp 9.000	
<b>2</b>	<b>Vegetables</b>			
	a. Chili	1 1/2 Kg	Rp 60.000	<b>Rp260.000</b>
	b. Onion	1 Kg	Rp 40.000	
	c. Hot Chili	1/4 Kg	Rp 10.000	
	d. Cucumber	3 Kg	Rp 15.000	
	e. Carrot	1 Kg	Rp 10.000	
	f. Cabbage	1 Kg	Rp 15.000	
	g. Caisim	1 Kg	Rp 10.000	
	h. Galangal	1/4 Kg	Rp 15.000	
	i. Ginger	1/4 Kg	Rp 15.000	
	j. Turmeric	1/4 Kg	Rp 15.000	
	k. Garlic	1 Kg	Rp 45.000	
	l. Celery	1/4 Kg	Rp 10.000	
<b>3</b>	S-tee Drink	100 pcs	Rp 200.000	Rp 200.000
<b>4</b>	Banana	13Kg	Rp 200.000	Rp 200.000
<b>5</b>	Frame Picture	1 Pcs	Rp 20.000	Rp 20.000
<b>6</b>	Sheep	2 Sheeps	Rp 800.000	Rp 1.600.000
<b>7</b>	Plastic Dus and Mica	100 Pcs	Rp 250.000	Rp 250.000
<b>Rp 2.686.000</b>				

The table shows the cost components for Package B for men, which covers various basic needs, including basic foodstuffs worth IDR 556,000, fresh vegetables worth IDR 260,000, and additional items such as 100 bottles of S-tee drinks, 13 kg of bananas, picture frames, plastic boxes and mica, and two sheep worth IDR 1,600,000. Overall, the total cost of this package is IDR 3,086,000. The table is intended to provide a systematic overview of the contents and value of the aid package, so that it can be used as a basis for planning, reporting, and evaluating distribution to support aid programs that are more targeted, transparent, and accountable.

#### 4. Factory Overhead Costs

Factory overhead costs are divided into two categories, namely variable overhead costs and fixed overhead costs, with the following calculations:

Variabel Overhead Cost				
No	Description	Quantity	Cost (Rp)	Total Cost
1	Gas	4 pcs	Rp 23.000	Rp 93.000
2	Plastic for Package	100 Pcs	Rp 50.000	Rp 50.000
3	Electricity	1 Mounth	Rp 800.000	Rp 800.000
Variable Overhead Costs Per Order			Rp 26.667	Rp 943.000
Total Fixed Overhead Costs				
No	Description	Number of Employees	Cost (Rp)	Total Cost
1	Admin	1	Rp 66.667	Rp 66.667
2	Delivery	2	Rp 100.000	Rp 200.000
3	Packing	6	Rp 100.000	Rp 600.000
Fixed Overhead Costs Per Order				Rp 866.667

The table shows that factory overhead costs are divided into two types: variable overhead costs and fixed overhead costs. Variable overhead costs include expenses for gas, plastic packaging, and electricity, with a total of Rp943,000 or Rp26,667 per order. Fixed overhead costs consist of salary payments for administrative staff, delivery personnel, and the packaging team, with a total of Rp866,667 per order.

#### 5. Calculation Results for Package A Production Cost

Package A	
Description	Cost of goods sold
<b>Raw Material Cost</b>	Rp 3.086.000
<b>Labor Cost</b>	Rp 530.000
<b>Variabel Overhead Cost</b>	Rp 943.000
<b>Fixed Overhead Cost</b>	Rp 866.667
COGS per 100 Box Order	Rp 5.425.667
Cost of Goods Sold Per Box	Rp. 54.257

The calculation results show that the Cost of Goods Sold (COGS) for package A men with an order quantity of 100 boxes consists of four main cost components. These components include expenses for raw materials recorded at Rp3,086,000, while direct labor costs amounted to Rp530,000, variable overhead costs amounted to Rp943,000, and fixed overhead costs amounted to Rp866,667. The accumulation of these four cost elements is the basis for determining the total COGS, which is then calculated per unit as a reference in determining the selling price and production cost control strategies.

#### 6. Calculation Results for Package B Production Cost

Package B	
Description	Cost of goods sold
Raw Material Cost	Rp. 2.686.000
Labor Cost	Rp 530.000
Variabel Overhead Cost	Rp 943.000
Fixed Overhead Cost	Rp 866.667
COGS per 100 Box Order	Rp 5.025.666
Cost of Goods Sold Per Box	Rp 50.256

The calculations show that the Cost of Goods Sold (COGS) for Package B for women with a production volume of 100 boxes consists of four main cost elements. These cost components include raw material expenditures of Rp3,086,000, direct labor costs of Rp530,000, variable overhead costs of Rp943,000, and fixed overhead costs of Rp866,667. The accumulation of these four components results in a total COGS of Rp5,025,666.67 for one order. Thus, the COGS per unit (box) is Rp50,256.67. This value serves as a basis for consideration in determining the selling price as well as a cost control instrument, so that production activities can proceed more efficiently and in line with the set targets.

#### 7. Comparison of COGS According to the Company Method with the Job Order Costing Method

Cost of Goods Sold Per Box				
Type of Cost	Company	Job Order Costing	difference	%
Pakage A	Rp 4.000.000	Rp 5.025.667	-Rp 1.025.667	-20,41%
Package B	Rp 4.000.000	Rp 5.425.667	-Rp 1.425.667	-26,28%

Based on the calculation results shown in the table, it can be seen that the application of the Job Order Costing method produces a higher Cost of Goods Sold (COGS) value when compared to the calculation used by the company. In Package A, the company set the COGS at Rp4,000,000, while using the Job Order Costing method, the price was Rp5,025,667. The difference between the two reached Rp1,025,667 or an increase of 20.41%. A similar thing also occurred in Package B, where the COGS according to the company was Rp4,000,000, but the calculation results using the Job Order Costing method reached Rp5,425,667. Thus, there was a difference of Rp1,425,667 or an increase of 26.28%. This finding indicates that through the Job Order Costing method, production cost information can be presented in more detail, thus reflecting a more accurate cost estimate than the simple calculation carried out by the company.

## CONCLUSION

Based on the research results related to the strategy for determining the Cost of Goods Sold (COGS) at Rumah Aqiqah Karawang MSMEs, it can be concluded that the use of the Job Order Costing method is able to produce more detailed and accurate production cost calculations compared to the simple method currently used by the company. In Package A, the company's COGS was recorded at Rp4,000,000, while the Job Order Costing method reached Rp5,025,667, or an increase of 20.41%. Meanwhile, in Package B,

the COGS according to the company was Rp4,000,000, but using the Job Order Costing method, the COGS calculated by the company reached Rp5,425,667, or an increase of 26.28%. These findings indicate that the Job Order Costing method is able to identify production cost components, including raw materials, direct labor, and variable and fixed overhead costs more comprehensively. Therefore, this method can be used as a guideline in determining more realistic selling prices, budget planning, and cost control strategies, so that MSMEs can improve operational efficiency while maintaining business sustainability. As a follow-up, it is recommended that the Karawang Aqiqah House MSME conduct a SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis to assess its readiness and competitiveness after implementing the Job Order Costing method. This analysis is crucial to understand whether customers will continue placing orders despite potential price adjustments due to increased COGS.

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