Journal of Public Representative and Society Provision
Vol. 5, Issue 1, 2025
Page 183-191
Doi: https://doi.org/10.55885/jprsp.v5i1.534

Analysis of Production Cost Determination Using the Job Order Costing Method in Setting the Selling Price at Bengkel Bubut Lestari Jaya

Lismayanti[1], Kusmilawaty[1], Laylan Syafina[1]

[1]Faculty of Islamic Economics and Business, Sharia Accounting Program, Universitas Islam Negeri Sumatera Utara
Email: lismayanti452@gmail.com

Abstract. *This study aims to find out the calculation of the cost of production of the Lestari Jaya Lathe Workshop using the Job Order Costing method during May 2023 and make an order cost card. The Lestari Jaya Lathe Workshop does not calculate the cost of production accurately. Research on the analysis of the cost of production based on the Job Order Costing method uses a qualitative descriptive approach research method. The results of the study showed that there was a difference in results. The calculation of the cost of production using the company's method with the Job Order Costing method has a difference of IDR 3,633,268, -. For the calculation of the selling price there is a difference of IDR 3,996,595, -. The calculation of the company's cost of production is smaller than the cost of production with the Job Order Costing method so that the profit generated is lower.*

Keywords: *Cost of Production, Job Order Costing, Selling Price*

Received: January 5, 2025 Revised: February 16, 2025 Accepted: March 1, 2025

INTRODUCTION

Business competition plays an indirect but significant role in economic development in Indonesia. In the midst of this competition, companies and business owners must develop effective strategies and methods to ensure that their products remain competitive while generating sustainable profits. Every business entity, regardless of industry, shares the fundamental objectives of maximizing profit, competing in the market, and delivering value to society. In accounting terms, operational profit is defined as the difference between realized revenue generated from transactions within a specific period and the associated historical costs (Salimah et al., 2024).

To achieve this goal, companies must effectively manage and control production costs. Businesses are required to produce goods at competitive prices and maintain product quality while ensuring profitability. Profitability is achieved when a business successfully determines the appropriate selling price that not only covers production costs but also yields the desired profit margin while remaining competitive with other market players (Hayat, 2019). One of the key factors influencing business profitability is sales conditions (Br. Ginting et al., 2024).

Sales, as a fundamental business activity, involve influencing consumers to purchase goods or services at a mutually agreed price. The selling price is a critical determinant of business success. An accurately determined selling price can drive sales and enhance profitability, while an improperly set price can adversely affect business sustainability. Consequently, sellers must

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consider multiple factors when determining the optimal price. The selling price represents the revenue received by the seller in exchange for goods purchased by consumers, calculated as the product of unit price and the quantity sold. Any fluctuation in price will directly impact total revenue (Fatmawati et al., 2024). One widely adopted approach to price determination is cost-based pricing, which relies on the accurate calculation of production costs (Br. Ginting et al., 2024).

The cost of goods manufactured (COGM) refers to the total cost incurred in transforming raw materials into finished products during a given accounting period (Nasution & Sahlina, 2023). It encompasses all expenses associated with the production process (Lasena, 2013). Another definition describes production costs as the expenditure required to process raw materials into market-ready products (Satar & Israndi, 2019). Manufacturers and business owners must develop strategic pricing and cost management approaches to enhance product demand (Ginting et al., 2023). However, beyond its financial implications, cost determination also holds significant relevance within the social sciences.

According to Syamsul (2024), the ability of small businesses to manage production costs influences their long-term sustainability, impacts local employment, and affects broader socio-economic structures. Understanding pricing strategies from a socio-economic perspective contributes to a more comprehensive view of financial decision-making and market behavior, particularly in developing economies. If production costs are miscalculated, the selling price will also be inaccurate, potentially leading to financial losses. An improperly set selling price may prevent businesses from recovering their production costs, thereby jeopardizing profitability. Thus, an accurate and detailed cost accounting analysis is essential, encompassing both cost classification and allocation (Agianto, 2023).

This process ensures that businesses can determine optimal selling prices and maximize potential profits (Putri et al., 2022). Additionally, an inaccurate determination of COGM may result in incorrect inventory valuation on financial statements, specifically within the asset classification of the balance sheet (Hayat, 2019). For businesses operating on a per-order basis, accurately calculating production costs enables them to estimate the total expenses associated with fulfilling an order. Since the selling price is directly influenced by production costs, businesses must carefully assess their cost structures to achieve optimal profitability. Production costs are determined by the amount allocated to each specific order.

The two primary methods for calculating COGM include (1) job order costing and (2) process costing. Among small and medium-sized enterprises (SMEs), the Job Order Costing method is particularly relevant as it provides a structured approach for pricing custom orders. This approach allows SMEs to maintain financial transparency and improve cost efficiency, ultimately strengthening their market competitiveness. Job Order Costing is an accounting system that enables businesses to allocate production costs to individual jobs or customized orders. This method consists of three primary cost components: direct materials, direct labor, and factory overhead (Normal, 2018).

Direct materials refer to raw materials and supplementary materials used in production, while direct labor involves workers directly engaged in manufacturing. Overhead costs include expenses related to machinery, electricity, facilities, and indirect labor. The sum of these three cost components forms the basis for determining the final selling price of the product (meutia & ramadhani, 2022). The job order costing process begins when a customer places an order specifying particular product attributes. This order is recorded on a cost sheet that tracks direct materials, direct labor, and overhead costs. Upon completion of production, the total cost recorded on the cost sheet represents the total cost of the order (kusumawardani, 2013).

Beyond its technical application, job order costing serves as a crucial financial tool that supports strategic decision-making. Align with research from Khaddafi (2024), it enables business owners to analyze cost structures more effectively, optimize resource allocation, and implement data-driven pricing strategies that enhance long-term financial stability. Several prior

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studies have explored different cost calculation methodologies. Harjanti et al. (2021) examined the cost plus pricing method, revealing that it produced a cost estimate 7.5% higher than traditional calculations for smes producing wedang uwuh in tegal. Meanwhile, purwanto (2020) investigated cost determination in the regar fruit business using the full costing method, finding significant discrepancies that influenced pricing decisions. Fattah & Gautama (2017) analyzed cost calculations at queen top bakery using the activity-based costing method, demonstrating that traditional costing systems yield lower cost estimates than activity-based costing because the former applies a single cost driver across all products.

In contrast, activity-based costing allocates multiple cost drivers, ensuring more precise cost distribution according to each product's actual resource consumption. The novelty of this study lies in its cost analysis, which applies a 10% profit margin. In comparison, Avia (2019) employed a 30% profit margin without classifying indirect labor costs as overhead. By refining the cost classification process, this study aims to provide a more realistic model for smes engaged in customized manufacturing. The insights gained will assist business owners in optimizing their pricing models and enhancing profitability through a more structured cost allocation approach (Fauzi et al., 2024).

Given the financial challenges faced by the lestari jaya lathe workshop, an accurate calculation of production costs using the job order costing method is essential. Implementing improvements in cost calculation methods will enable the business to establish competitive pricing strategies and set realistic profit targets (Marpaung et al., 2024). Consequently, this study is titled "determination of cost of goods produced based on the job order costing method in determining the selling price of the lestari jaya lathe workshop."

METHODS

Research Methods and Types

This study analyzes the determination of the cost of goods produced using the Job Order Costing method through a qualitative descriptive research approach. Descriptive research aims to provide a systematic depiction of situations or events. In this sense, descriptive research involves accumulating fundamental data in a purely descriptive manner without necessarily establishing causal relationships, testing hypotheses, making predictions, or deriving broader implications (Tubel et al., 2023). However, considering that the research involves numerical cost calculations, it is essential to clarify the choice of a qualitative descriptive approach over a purely quantitative or mixed-method approach. A qualitative approach is beneficial as it provides deeper insights into the decision-making processes of business owners, financial literacy levels, and cost management behaviors. Given the study's focus on cost determination, integrating some quantitative aspects could enhance its analytical depth. A mixed-method approach—combining qualitative insights with quantitative cost analysis—could offer a more comprehensive understanding by complementing statistical accuracy with interpretative analysis. If the study maintains a qualitative focus, this approach is justified by its ability to explore the broader socio-economic dimensions of cost determination, particularly its impact on business sustainability, pricing strategies, and financial decision-making among small enterprises.

Object and Location of Research

This research, titled "Analysis of Determination of Cost of Goods Produced Based on the Job Order Costing Method in Determining the Selling Price of the Lestari Jaya Lathe Workshop," was conducted in Tanjung Morawa District, Deli Serdang Regency. The study focuses on small-scale industrial businesses, particularly those engaged in lathe workshops that operate based on customer-specific orders.

Data Collection Methods

The data collection methods used by researchers are:

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Interview

To gather information on how the selling price is determined and how production costs are recorded over a certain period, semi-structured interviews were conducted with workshop owners (Ratnaningtyas et al., 2023). The study involved five workshop owners selected based on their experience in financial decision-making and production cost estimation. The semi-structured interview format allowed flexibility in exploring key themes while ensuring consistency in the data collection process. However, recognizing that cost determination is influenced by multiple stakeholders, future research could expand data collection by incorporating perspectives from employees, financial consultants, business associations, and customers. Employees involved in production could provide insights into cost efficiency and resource management, while financial consultants could contribute expertise on best practices in cost calculation. Customers could offer perspectives on how pricing strategies influence purchasing decisions, thereby enriching the study's relevance to social sciences.

Documentation

Documentation serves as a crucial source of evidence in case studies, providing data that cannot always be obtained through interviews. Organizational records, financial statements, and historical cost records were reviewed to support the data gathered from interviews (Fadli, 2021). These documents helped validate information provided by business owners and allowed for cross-referencing between self-reported cost estimates and actual production records. This triangulation of data enhances the reliability of the findings and strengthens the research's methodological rigor.

RESULTS AND DISCUSSION

Calculation of the Company's Cost of Goods Manufactured and Job Order Costing Method

The analysis conducted on the cost of goods manufactured by the company reveals that the Lestari Jaya Lathe Workshop has not implemented the Job Order Costing method in its cost calculation process. The workshop produces customized products based on customer specifications, yet its current costing approach does not fully separate production costs into raw material costs, direct labor costs, and overhead costs. The Job Order Costing method allows for a more accurate allocation of costs by distinguishing between direct raw material costs, direct labor costs, and factory overhead costs. Direct raw material and direct labor costs should be calculated using the actual costs incurred in production, while overhead costs should be allocated based on predetermined overhead rates using appropriate cost drivers such as production volume, direct labor hours, or machine hours.

In the full costing approach, all cost components are taken into account, including both direct and indirect costs. Direct costs consist of direct raw material and direct labor costs, while indirect costs include indirect raw materials, indirect labor, and overhead costs: (1) Direct Raw Material Cost. The direct raw material cost calculated by the Lestari Jaya Lathe Workshop is Rp1,750,000 with a total material weight of 17.2 kg; (2) Indirect Raw Material Cost.

Table 1. Calculation of Indirect Raw Material Costs

No.	Material Name	Qty	Size in m^3	Price (unit)	Total Price
1	As Pebro	2	Ø38 x 420	Rp105,000	Rp210,000
2	Baling Drat Kuningan	6	Ø33 x 35	IDR 55,000	IDR330,000
3	Pen Treli	4	Ø40 x 100	IDR 27,000	Rp108,000
4	Puli A1 x 4 inc	3	Ø100 x 25	IDR 50,000	IDR150,000
5	Short Pebro Ace	1	Ø38 x 280	IDR 70,000	IDR 70,000
6	Roter Engine Nut	15	Ø30 x 17	IDR 5,000	IDR 75,000
7	Clutch Axles	5	Ø38 x 450	Rp115,000	IDR575,000
8	Meatball Grinder	1	Ø38 x 550	IDR135,000	IDR135,000
9	As Drat	1	Ø40 x 600	Rp160,000	Rp160,000

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10	As Molding	1	Ø50 x 750	IDR 300,000	IDR 300,000
Total					**IDR 2,113,000**

Source: Primary Data of Lathe Workshop Services Company Lestari Jaya May 2024 (processed)

Direct Labor Costs

Table 2. Direct Labor Cost Calculation

No.	Section	Man Power	Time/Day	Man Power Cost/Day	Total Cost
1	Quality Control	1	21	Rp115,000	IDR 2,415,000
2	Welding+Finishing	1	21	Rp115,000	IDR 2,415,000
3	Delivery	1	12	Rp100,000	Rp1,200,000
4	**Total**	3			IDR 6,030,000

Source: Primary Data of Lathe Workshop Lestari Jaya May 2024

Table 3. Direct Labor Cost Calculation

No.	Section	Man Power	Time/Day	Man Power Cost/Day	Total Cost
1	Quality Control	1	189	Rp12,777	IDR 2,415,000
2	Welding+Finishing	1	189	Rp12,777	IDR 2,415,000
3	Delivery	1	108	Rp11,111	Rp1,200,000
4	Total	3			IDR 6,030,000

Source: Primary Data of Lathe Workshop Lestari Jaya May 2024 (processed)

Indirect Labor Cost

Table 4. Calculation of Indirect Labor Cost

No.	Section	Man Power	Time/Day	Man Power Cost/Day	Total Cost
1	Head of Production	1	18	Rp120,000	IDR 2,160,000
2	*Purchasing*	1	12	Rp100,000	Rp1,200,000
Total		2			Rp3,360,000

Source: Primary Data of Lathe Workshop Lestari Jaya May 2024

Table 5. Calculation of Indirect Labor Costs

No.	Section	Man Power	Time/Day	Man Power Cost/Day	Total Cost
1	Head of Production	1	162	IDR13,333	IDR 2,160,000
2	*Purchasing*	1	60	Rp11,111	Rp1,200,000
Total		2			Rp3,360,000

Source: Primary Data of Lathe Workshop Services Company Lestari Jaya May 2024 (processed)

Overhead Costs

Table 6. Overhead Cost

No.	Overhead Costs	Total Cost
1	Machine Maintenance Cost	IDR1,569,000
2	Machine Depreciation Cost	IDR 264,250
3	Electricity Cost	IDR 350,374
4	Transportation Costs	IDR 250,000
5	Indirect Labor Cost	Rp3,360,000
Total Cost		IDR5,802,642

Source: Calculation Results

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After determining all cost components, the total cost of goods manufactured can be calculated. The comparison between the company's current cost calculation method and the Job Order Costing method reveals significant discrepancies. The following is a comparison table of the calculation results as follows:

Table 7. Comparison of Company's Cost of Goods Manufactured with Job Order Costing

Description	Company Calculation	Calculations Job Order Costing
Direct Raw Material Cost	IDR1,750,000	IDR1,750,000
Indirect Raw Material Cost	IDR 2,113,000	IDR 2,113,000
Direct Labor Costs	IDR 6,030,000	IDR 6,030,000
Factory Overhead Costs	IDR 2,169,374	IDR5,802,642
Total COGS	**Rp12,062,374**	**IDR15,695,642**

Source: Calculation Results

Selling price based on company calculation

Selling Price= Cost+ (Mark-up Percentage x Cost)

= Rp12,062,374+ (10% x Rp12,062,374)

= IDR13,268,611

Selling price based on Job Order Costing calculation

Selling Price= Cost+ (Mark-up Percentage x Cost)

= Rp15,695,642+ (10% x Rp15,695,642)

= IDR 17,265,206

The results indicate a significant difference in cost calculation between the company's method and the Job Order Costing approach, with a cost discrepancy of IDR 3,633,268. Similarly, the difference in selling price estimation amounts to IDR 3,996,595.

Socio-Economic Impact of Cost Miscalculations

While the numerical analysis highlights discrepancies in cost calculation, it is essential to consider the broader socio-economic implications of these miscalculations.

Impact on Business Sustainability

Inaccurate cost calculations can threaten the financial stability of small enterprises such as the Lestari Jaya Lathe Workshop. Underestimating costs may lead to financial losses, reducing the company's ability to reinvest in materials, equipment, and workforce development. Conversely, overestimating costs could make products less competitive, leading to lower sales and reduced market share. Ensuring accurate cost calculation is therefore not only a financial necessity but also a strategic imperative for long-term business sustainability.

Effect on Workers' Wages and Employment Stability

A failure to account for all production costs could negatively impact wage distribution and employment stability. Small businesses often operate on tight margins, and if costs are miscalculated, they may struggle to pay fair wages or even retain employees. This can contribute to job insecurity and reduced worker productivity. From a labor economics perspective, accurate cost calculations support wage stability, ensuring that workers receive consistent and fair compensation for their contributions.

Market Competition and Industry Stability

Mispricing due to inaccurate cost estimations can distort market competition. If a business underprices its products, it may force competitors to lower their prices unsustainably, creating a race to the bottom that can lead to industry-wide instability. Small enterprises, in particular, are

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vulnerable to such price wars, which may result in lower profitability, reduced investment in innovation, and increased business closures.

Behavioral Economics and Decision-Making

Beyond numerical calculations, it is also crucial to analyze why cost miscalculations occur in the first place.

Reliance on Heuristics in Cost Estimation

Business owners, especially in small enterprises, often rely on heuristics—mental shortcuts or informal decision-making processes—when estimating costs. Rather than applying systematic cost methods, they may use intuitive judgments or past experiences, leading to inconsistencies in pricing. Integrating principles from behavioral economics can help explain why businesses may deviate from structured cost calculation methods and instead adopt ad-hoc pricing strategies.

Financial Literacy and Decision-Making Behavior

The level of financial literacy among small business owners significantly affects their ability to implement systematic cost estimation methods. Many entrepreneurs may not have formal training in cost accounting, which can result in an over-reliance on simplified or outdated costing methods. Understanding the role of financial literacy in cost decision-making provides valuable insights into why SMEs may not fully utilize Job Order Costing despite its advantages.

Entrepreneurial Financial Decision-Making

Prior research in entrepreneurial studies has shown that decision-making in small businesses is often influenced by cognitive biases, risk perceptions, and external pressures. For instance, small business owners may prioritize short-term liquidity over accurate cost calculations, leading to pricing decisions that do not reflect actual production expenses. Incorporating this perspective would enrich the discussion on why structured costing methods are not always applied in practice.

CONCLUSION

The findings demonstrate that the company's current cost calculation method underestimates total production costs, leading to lower selling prices compared to the Job Order Costing method. This discrepancy, if left unaddressed, could affect profitability, business sustainability, and competitive positioning in the market. Beyond financial implications, this study underscores the broader socio-economic consequences of cost miscalculations, including their impact on business stability, worker wages, and market competition. Furthermore, insights from behavioral economics reveal that informal decision-making processes and financial literacy gaps contribute to these inaccuracies.

SUGGESTION

Addressing these challenges through better cost management training and structured financial decision-making frameworks could enhance the financial resilience of small businesses like the Lestari Jaya Lathe Workshop.

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