



ANALYSIS OF COST OF GOODS SOLD CALCULATION IN MSMEs PAHALA GEPREK & CHICKEN

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ABSTRACT

This research was carried out with the aim of knowing how the calculation of the cost of goods sold in MSMEs Pahala Geprek & Chicken, and what obstacles experienced by owners in calculating the cost of goods produced. The method used in this study is a qualitative method with a descriptive approach. Research data were obtained through observation and semi-structured interviews with owners and employees. The data obtained is then analyzed descriptively to answer the formulation of the problem raised. The results showed that so far MSMEs Pahala Geprek & Chicken have calculated the cost of goods sold according to the understanding possessed by the owner. The calculation is done simply, namely by adding the cost of raw materials with the cost of employee salaries in one production process. In doing calculations, owners often experience difficulties in determining the cost of goods produced due to relatively fast changes in raw material prices.

Keywords: Cost Of Goods Sold, MSMEs, Pahala Geprek & Chicken

A. INTRODUCTION

In the era of globalization and rapid technological development, Micro, Small, and Medium Enterprises (MSMEs) play an important role in a country's economy as they serve as the backbone of the economy, create jobs, and contribute to general economic growth. In Indonesia, the MSME sector also plays an important role in advancing the national economy (Simangunsong, 2022; Sari & Fisabilillah, 2021). One type of MSME that is currently popular is fast food restaurants. In recent years, MSMEs engaged in food and beverages such as Pahala Geprek & Chicken have experienced significant growth. With the increasing consumer interest in fast food, Pahala Geprek & Chicken has become one of the well-known and widely known brands among the public.

However, in managing its business, Pahala Geprek & Chicken is faced with complex challenges, one of which is the management of the cost of goods sold (COGS). COGS is the manufacturing cost for goods that have been completed within a certain time (Islahuzzaman, 2012). As a basis for calculating COGS, business actors must consider how much production costs must be incurred (Sujarweni, 2020). COGS is a key factor in determining the net profit of each product produced (Andari & Ananda, 2023; Fitriani, 2022; Satriani & Kusuma, 2020). Therefore, a good understanding of COGS calculation is important for Geprek & Chicken Reward in order to optimize profits and maintain business continuity. (Hidayah et al., 2023). In the context of MSMEs, COGS calculation is often a complicated problem due to limited human resources, expertise, and technology owned by the business (Savitri & Saifudin, 2018). A lack of understanding of the COGS calculation methodology can also lead to errors in product selling prices, which in turn can have a negative impact on profits and business growth (Muzakki et al., 2022; Pratama et al., 2022; Latif, 2021; Munawaroh Siti, 2021).

This research was carried out with the aim of finding out how the calculation of the cost of goods sold so far in MSMEs Pahala Geprek & Chicken and what obstacles are experienced by business actors in determining the selling price of products.

B. RESEARCH METHOD

This research was carried out on MSMEs Pahala Geprek & Chicken located on Jl. RA Mustika RT 02 RW 07 Tebel Village, Gedangan, Sidoarjo for 3 months. This research uses a qualitative approach. That is, the purpose of qualitative research is to understand the phenomena experienced by the research subject, such as behavior, perception, motivation, and action as a whole and descriptively using various natural methods (Sugiyono, 2015).

Data Research Arifin et al., (2023) is collected through a process of interviews, observation and documentation. Interviews were conducted by researchers with key informants who in this case were Mr. Drs. Ec. Hadi Subiyanto as the owner of Pahala Geprek & Chicken MSMEs and also 2 employees in charge of guarding Outlet Daily. The collected data will then be carried out a reduction process, Display data as well as drawing conclusions.

C. RESEARCH & DISCUSSION RESULTS

Pahala Geprek & Chicken is a business engaged in culinary. This business sells a variety of processed chicken products ranging from kentucky fried chicken products to geprek chicken. This business is permanent by opening an outlet. Customers who come to the outlet can buy products and enjoy food on the spot or buy takeaway.

Pahala Geprek & Chicken is owned by an entrepreneur named Drs. Ec. Hadi Subiyanto. Mr. Hadi started this culinary business in March 2022. The initial capital used to start this business is Rp32,000,000,-. This capital is used by the owner to buy all kinds of goods and raw materials needed to run the business. Products sold in this business include: kentucky fried chicken, geprek chicken, rice boxes, fries and burgers.



Picture 1. Outlet Pahala Geprek & Chicken

Based on the results of the interview, it was found that MSME actors Pahala Geprek & Chicken had been recording simple accounting, in which there was a way to calculate the owner's version of COGS. To calculate the COGS of the product, the owner first calculates the costs associated with the production process added to the employee's salary for one production process of making the product. The details of the calculation of COGS for MSMEs Pahala Geprek & Chicken can be seen in Table 1.

Table 1. Calculation of COGS Kentucky Fried Chicken

No.	Material Name	Sum	Production Capacity	Cost per portion
1	3 packs Chicken	IDR 96.000,-	27 portion	IDR 3.500,-
2	Flour	IDR 40.000,-	27 portion	IDR 1.500,-
3	Marination	IDR 7.000,-	27 portion	IDR 250,-
4	Water	IDR 1.000,-	27 portion	IDR 37,-
5	Oil	IDR 25.000,-	27 portion	IDR 1.000,-
6	Paper Rice	IDR 2.700,-	27 portion	IDR 100,-
7	Box	IDR 21.600,-	27 portion	IDR 800,-
8	Gas	IDR 15.000,-	27 portion	IDR 500,-

9	Sauce	IDR 24.000,-	27 portion	IDR 900,-
10	2 kg Rice	IDR 20.000,-	27 portion	IDR 750,-
Total Raw Materials				IDR 9.337,-
Direct Labor Salary (Rp 50.000,- / 27 portion)				IDR 1.851,-
COGS				IDR 11.188,-

Source: Pahala Geprek & Chicken Financial Report, 2022

Referring to Table 1, it can be seen that so far business actors have carried out COGS calculations to determine the selling price of products. However, business actors are still unable to charge overhead costs such as booth rental costs, electricity costs, equipment depreciation costs into the COGS calculation because their accounting understanding is still low. The owner only calculates COGS by adding up the total cost of raw materials needed in one production process with the cost of employee salaries. In one production process, business actors are able to produce 27 portions of food. To calculate COGS, the owner divides all costs related to the production process by the production capacity owned, which is 27 portions. Referring to secondary data obtained by researchers during their foray into the field, it is known that the COGS for 1 portion of kentucky fried chicken is Rp 11,188,-. The selling price set for 1 portion of kentucky fried chicken is IDR 14,000 with a profit margin of 10%.



Picture 2. Production Process Kentaki Chicken

The COGS calculation model implemented so far is in accordance with the understanding possessed by the owner. It is known that the owner does not have an accounting education background, so it is very reasonable if the owner's way of calculating COGS is only limited to the experience and understanding he has and is not in accordance with the existing COGS calculation theory. The results of this study are in accordance with the research of Lestari, et al (2019) which found that MSME actors still use the COGS calculation method simply without paying attention to cost accounting rules. In the COGS calculation, the owner does not include all elements of costs, especially costs overhead factory into COGS calculation (Sylvia, 2018; Marisya, 2022).

Based on the results of the interview, it was found that the main obstacle experienced by business actors in calculating COGS is the relatively fast change in raw material prices, causing owners to adjust the selling price of products so as not to experience significant losses. On the other hand, rapid changes in product selling prices can affect the perception and loyalty of consumers. Lian & Ginting research (2022) shows that price variables turn out to have a significant influence on product purchase decisions fried chicken. Consumer purchasing decisions can be influenced by pricing strategies (Wahyuni et al., 2022; Risal et al., 2022). This causes the owner to be careful in making decisions to change the selling price of the product if he wants his business to run smoothly and not be left behind by consumers.

D. CONCLUSION AND SUGGESTIONS

By considering the results and previous discussions, it can be concluded that MSMEs Pahala Geprek & Chicken have so far calculated COGS in accordance with the understanding

possessed by business actors. The method used by the owner in calculating COGS is to add up the cost of raw materials with the cost of employee salaries incurred for one production process. From this calculation, the owner sets a profit margin of 10% to determine the selling price of each product. In calculating COGS, the owner has difficulty in adjusting the calculation of raw material costs because the price of raw materials that often changes results in the owner also having to constantly adjust the selling price of the product to consumers. In addition, it is known that the owner does not have an accounting education background so that the COGS calculation method used is limited to the understanding and experience possessed by the owner only, not in accordance with existing theory.

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