



Price Of Sales PT Fanos Asia Unit Pringswu Lampung

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ABSTRACT

Pricing is a company's strategy to make a profit, mistakes in pricing can cause losses, and pricing also depends on the company's status as a distributor, agent, or retailer. The calculation of the Cost of Cost carried out by PT Fanos Asia Unit Pringsewu Lampung does not include a component of equipment depreciation costs, while the company is not a distributor but mostly sells in retail. This study uses a quantitative descriptive method with data collection techniques in the form of documentation and interviews. The results showed (1) there was an increase in office overhead costs, which was caused by the imposition of depreciation costs, the office overhead costs per pcs, the cost of goods sold increased, so that the profit percentage decreased, if the expected profit remains, then the selling price must be increased, (2) Determination of the selling price of the cost plus pricing method can set a more efficient selling price. So that the price set by the company can be increased, (3) there is a difference in the amount of the selling price due to the different methods used.

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1. Introduction

The selling price is often a benchmark for consumers, therefore the determination of the selling price of the product requires various considerations that must be accurately calculated starting from production costs, operating costs, profit targets desired by the company, consumer purchasing power, competitor selling prices, general economic conditions, price elasticity products and so on (Purnama, 2017: 17). Selling Price Determination Decision, literally means a choice (choice). The choice referred to here is the choice of two or more possibilities, or it can also be said as a decision reached after consideration by choosing one possible option. (Anwar, 2014). The selling price is the amount of compensation (money or goods) required to obtain a number of combinations of goods or services. The company always sets the price of its product with the hope that the product will be sold and may get the maximum profit (Rahmawati, 2020: 33).

According to (Rahmawati, 2020: 34) said "There are 3 main factors that affect the selling price of products, namely: a) Customers or customers, customers can influence prices based on the features contained in the product and its quality, b) Competitions or competitors, companies must pay attention to what their competitors are doing, including the selling price of their product, which can be a substitute for the product, c) Costs, the higher the production cost of the product, the more expensive the product is sold. The full cost of producing goods and services. The full cost must not be greater than the selling price, so as not to result in a loss". According to Laksana, 2008 dalam (Mawikere et al., 2014) states several objectives for setting selling prices, namely: a) Profit maximization pricing (profit maximization), b) Market share pricing (profit income to capture market share), c) Market skimming pricing, d) Current revenue pricing (profit determination for maximum revenue) , e) Target profit pricing, and f) Promotional pricing (pricing for promotions). Herman dalam (Rahmawati, 2020: 34) stated "there are several methods of price determination that can be carried out by a budgeter within a company, namely: a) the assessment method (judgmental method); b) Market-based pricing method; and c) Cost-based pricing.

Cost of Goods Sold is very important for a company, especially a trading company, where the cost of goods sold is the basis for determining the selling price, so that the company can make a profit. Cost of goods sold is the total cost incurred either directly or indirectly to produce the product. The calculation of the cost of goods sold for the company's products must be an important focus for company management. Dalam (Nurmawati, 2014) The definition of cost of goods sold according to Fahmi, Irham (2013) is explained as "the price of buying or making an item that is sold is also called the cost of goods sold (siegel and shim)". Meanwhile, according to (Ryan Ariefiansyah, S.E; Miyosi Margi Utami, 2012: 3) said "HPP is the benchmark or principal price owned by the seller when he is about to sell an item. The benchmark price comes from all costs incurred until the goods are sold". According to Kotle and Keller, 2009 dalam (Sujarweni, 2016: 72), states that "The selling price is the amount of money charged for a product or service, or the sum of the value exchanged by consumers for the benefits, for owning or using the product or service. the".

According to (Agung Feryanto, Aprilia Rachmawati, 2013: 58) explained that "the process of calculating the cost of goods sold needs to pay attention to the main elements, namely: a) The initial inventory of merchandise, one of the inventories at the beginning of the current financial year period, is already available; b) Merchandise ending inventory which is an inventory for the current financial year available at the end of the period and c) Net purchases, namely all purchases of merchandise, both cash purchases and credit purchases made by the company, plus transportation costs for purchases, and minus with purchase discounts and purchase returns that occur".

According to (Winingrum et al., 2020), said that "Every cost that is included in the cost of goods sold is a cost that is directly related to a particular product that the company sells. Costs that are not directly related to the product cannot be included in the cost of goods sold".

The purpose of calculating the cost of goods sold is to find out the costs incurred in the production of goods and services issued by the company when producing goods or services, including manufacturing. The calculation of the cost of goods sold that is too high will have an impact on the selling price that is too high as well. So that the purchasing power of consumers will not be affordable or will reduce the demand for goods. The decrease in demand for goods will cause the company's profit to decrease because the cost of goods sold is due to the fixed costs incurred.

In calculating the cost of goods sold, there are benefits in it. According to (Agung Feryanto, Aprilia Rachmawati, 2013 : 58) "The benefits of calculating the Cost of Goods Sold include: a) Guidelines for determining the selling price; b) Knowing the profit or loss during the current period; c) Knowing the profit the company wants to achieve in the future; d) Assess the company's operational efficiency, and e) Maintain business continuity".

The calculation of the cost of goods sold is also strongly influenced by the value of the inventory which will be used in calculating the cost of goods sold. Calculating product inventory in accordance with financial accounting standard statements in determining product selling prices can use the FIFO (First In First Out), LIFO (Last In First Out) and Average (weighted average) methods.

According to Islahuzzaman (2012: 169) in (Satriani and Kusuma 2020) "Cost of Goods Sold is the cost of merchandise purchased and resold." Cost of goods sold is the cost of manufacture or purchase price attached to the finished product that is shipped from the supplier to the customer. (Gill and Chatton, 2008:15) Wahyu Winarno (2012: 1-8) "Accounting is the process of recording and processing transaction data and presenting information to the rightful and interested parties". (Khaerunnisa and Pardede 2021)

PT Fanos Asia is a manufacturing company engaged in the coatings industry with a concentration on market floor coatings and protective coatings. PT Fanos Asia is supported by experts who have integrity and innovation in the National and International Coatings industry. The producer of PT Fanos Asia is in Bekasi, this company is growing very rapidly and its branches have spread throughout Indonesia, one of which is in Lampung. PT Fanos Asia has entered the Lampung area since 2019 which is named PT Fanos Asia Lampung Branch as one of the distributors, while Pringsewu is a Unit from the Lampung Branch, mostly for retail sales.

2. Research Methodology

2.1 Research Method

Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical, with the aim of testing predetermined hypotension (Prof. Dr. Sugiyono, 2018: 53).

According to Arikunto, 2004 in (Purnama, 2017) stated that quantitative research is more required to use numbers, starting from data collection, interpretation of the data, and the appearance of the results.

Based on the characteristics of the problem raised by the researcher, this research is classified into quantitative descriptive research. Descriptive quantitative research is a method that analyzes by describing or describing the problems studied through existing data. This type of research was chosen because it aims to determine the calculation of the cost of goods sold. Which provides a description or description of a situation or phenomenon. In addition, the cost plus pricing method is used to determine the selling price of the product in the company under study.

The method used in this research is quantitative, where this research method can assist in determining the relationship between variables in a population through scientific calculations derived from samples that answer a number of questions about the survey conducted, and to build hypotheses that are related to the problem to be studied.

2.2 Variable Operational Definition

Operational definition is research variable intended to understand the meaning of each research variable before analysis, instruments, and measurement sources come from. While the research variable is an attribute or nature of the object or activity that has a certain variation determined by the researcher to be studied and then drawn conclusions (Sujarweni, 2018: 97).

Calculation of the Cost of Goods Sold to the Decision on Determining the Selling Price of Products at PT Fanos Asia Unit Pringsewu Lampung in 2021". ; There are two variables to be studied, namely "Decision on Selling Price Determination and Calculation of Cost of Goods Sold". By using the cost plus pricing method in determining the selling price and recording product inventory using the FIFO and Average method in calculating the cost of goods sold. First-in, first-out (MPKP) or First In First Out (FIFO) method, it is considered that the first purchased goods must be sold (issued) first. If the cost of goods sold is calculated using the last in first out (MTKP) or Last In First Out method (LIFO), then it is considered that the last purchased goods must be sold (issued) first. (Widyastuti 2015)

2.3 Data Collection Method

1. Documentation,

Documentation is an article that contains primary data information obtained directly from the company such as documents regarding company profiles, data on raw material costs, labor costs and overhead costs, as well as a list of price lists of goods, financial reports, income statements calculated for the current year. According to (Sujarweni, 2018: 122), "Documentation is one way that qualitative researchers can do to get an overview of the subject's point of view through written media and other documents written or made directly by the subject concerned".

By collecting data from existing documents, so the author can obtain records related to research such as a list of price lists, product inventory lists, financial reports, income statements calculated in one current year.

2. Interview,

Interview is one of the instruments used to dig up data orally. this must be done in depth so that we get valid and detailed data". (Sujarweni, 2018 : 118). The interview method in this study is an interview conducted with the leadership of PT Fanos Asia Unit Pringsewu Lampung to obtain data and information related to financial statements, especially data on product purchases, sales, and inventory, as well as the calculation of cost of goods sold and selling price.

2.4 Research Instruments

1. Documentation guide

The documentation guide instrument was compiled and developed in accordance with the research problem, research objectives, and variable indicators, while in this study the documentation guide was carried out to collect secondary data in the form of; company profile, data on raw material

costs, labor costs and overhead costs and a list of price lists, product inventory lists, financial reports, income statements calculated for the current year.

2. Interview guidelines

The interview guide instrument was compiled and developed in accordance with the research problem, research objectives, and indicators carried out with the leadership of PT Fanos Asia Sub Unit Pringsewu Lampung to find out more in-depth things about historical to financial information.

The following is a list of questions that will be asked by researchers to the leadership of PT Fanos Asia unit Pringsewu Lampung:

Table 1.
List of Interview Questions

NO.	QUESTION ASKED
1.	What is the history of the establishment of PT Fanos Asia unit Pringsewu Lampung?
2.	How is the decision to determine the selling price that has been made at PT Fanos Asia Unit Pringsewu Lampung?
3.	How is the process of calculating the cost of goods sold at PT Fanos Asia Unit Pringsewu Lampung?
4.	Has the selling price set been able to cover operational costs and generate profits?
5.	What are the obstacles faced in determining the selling price?

2.5 Data Analysis Method

The method used in this research is to analyze the calculation of the cost of goods sold, the cost plus pricing method is used to determine the cost and selling price of the **Fanos Wood Finishing product** at PT Fanos Asia Unit Pringsewu Lampung.

2.6 Hypothesis

Descriptive quantitative research, there is no need to use a hypothesis because it only makes a careful description or measurement of the phenomenon under study. (Hardani, Ustiawaty 2017). The problems that have been presented in this research can be put forward a hypothesis, that "Calculation of Cost of Goods is intended for the needs of determining the Selling Price, the size of the level of income follows the method used"

3. Results And Discussion

3.1 Situation and Condition of Research Place

PT Fanos Asia is a manufacturing company engaged in the Coatings industry with a concentration on Market Floor Coatings and Protective Coatings. This company provides various types of paints ranging from epoxy paint, floor paint, field paint, wall paint, and paint for protective coating.

PT Fanos Asia Unit Pringsewu from the Lampung Branch is one of the Agents and has mostly done retail sales since January 2019. Initially he operated by joining the ceramic shop PT Bukit Berkah Podomoro. The owner of PT Bukit Berkah Podomoro asked 2 of his employees to manage the product from this fanos. As time goes by, in the middle of June 2019. Separating from the establishment his name is CV. Color Partner. Mid-December 2019, PT Fanos Asia Unit Pringsewu Lampung, located in South Pringsewu, and Pak Rahmat as its leader.

3.2 Data Collection and Presentation

In this study, data collection uses documentation through data in the form of a list of product purchases and sales, as well as a product price list of PT Fanos Asia Unit Pringsewu Lampung.

Table 2.
Product Purchase Data PT Fanos Asia Unit Pringsewu Lampung December 2021 Periode

Month	Purchase	Sale	Leftovers
	Rest of 2020		1.230
January		1.103	127
February	7.344		7.471
March		1.579	5.892
April		1.784	4.108
May		1.355	2.753
June	2.210		4.963

July		1.282	3.681
August		1.325	2.356
September		1.122	1.234
October	5.134		6.368
November		1.783	4.585
December		1.955	2.630
TOTAL	14.688		

Data Source: List of product purchases from PT Fanos Asia Unit Pringsewu Lampung

In table 2 it is known that PT Fanos Asia Unit Pringsewu Lampung purchased 14,688 units of its products in 2021.

Table 3.
Product Purchase List (Fanos Wood Finishing Type) PT Fanos Asia Unit Pringsewu Lampung
December 2021 Periode (In rupiah)

Month	PURCHASE								
	1.5 Liter Set			2 Liter Set			2.5 Liter Set		
	Units	Price	Total	Units	Price	Total	Units	Price	Total
January	200	42.989	8.597.800	80	45.575	3.646.000	40	48.850	1.954.000
February	455	36.828	16.756.740	220	38.850	8.547.000	100	45.500	4.550.000
March	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
June	255	42.821	10.919.355	128	43.225	5.532.800	85	50.523	4.294.455
July	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-
October	365	37.606	13.726.190	118	40.250	4.749.500	100	45.520	4.552.000
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
Total	1275		50.000.085	546		22.475.300	325	190.393	15.350.455

Data Source: List of product purchases from PT Fanos Asia Unit Pringsewu Lampung

From table 3 above is the purchase data for one type of paint, and in this study the researcher will only discuss one type of paint, namely the 1.5 Liter Fanos Wood Finishing type with the Sanding Sealer type color. The following are the costs incurred in the process of buying and selling products on the 1.5 Liter Fanos Wood Finishing type by PT Fanos Asia Unit Pringsewu Lampung in 2021.

Table 4.
Product Purchase Fee Fanos Wood Finishing Type (1.5 liters) PT Fanos Asia Unit Pringsewu Lampung in 2021

Type	Purchase	Unit/yr	Price/pcs
Fanos Wood Finishing	Rp. 50.000.085	1.275	Rp. 39.215

Data Source: List of product purchases of PT Fanos Asia unit Pringsewu Lampung

Table 4 shows the costs incurred by the company for the 1.5 liter type of Fanos Wood Finishing, amounting to Rp. 50.000,085 for a product of 1,275pcs, so the cost of the product per pcs is Rp. 50.000,085 : 1275 units = Rp. 39,215. The following is presented data on direct labor costs and office overhead costs as follows:

Table 5.
Direct Labor Costs & Office Overhead Costs PT Fanos Asia Unit Pringsewu Lampung in 2021

Direct labor costs		Office Overhead Cost		Shipping cost
Sales Supervisor	Rp 24.200.000	Office rent expense	Rp 15.000.000	Rp 12.775.000
Sales Representatif 1	Rp 21.250.000	admin fee (external)	Rp 1.226.500	
Sales Representatif 2	Rp 17.569.600	Office Operations	Rp 3.950.000	
Sales Representatif 3	Rp 17.486.600	Gasoline (2 cars)	Rp 7.550.000	
Helper	Rp 10.397.700	Electricity water costs	Rp 2.663.300	
Driver	Rp			

Warehouse Admin	12.800.000 Rp		
	11.532.700		
Total cost	Rp 115.236.600	Rp 30.389.800	Rp 12.775.000

Table 5 shows that the costs incurred during 2021, total labor costs of Rp. 115,236,600,- ; Office overhead Rp. 30,389,800, - and postage Rp. 12,775,000,- In 2021, the Company has purchased 14,688 pcs, the cost per pcs is shown in the following table:

Table 6.
Charges/pcs

Direct labor costs	Rp	115.236.600/	Rp 7.846
		14.688pcs	
Office Overhead Cost	Rp	30.389.800 / 14.688pcs	Rp 2.069
Shipping cost	Rp	12.775.000 / 14.688pcs	Rp 870

Data Source: PT Fanos Asia Unit Pringsewu Lampung cost report which was processed

On the table. 6 the imposition of direct labor costs, office overhead costs, and shipping costs during the purchase of all products in 2021 which will be used in calculating the cost of goods sold and determining the selling price of 1.5 Liter/pcs Fanos Wood Finishing products.

3.3 Data analysis

1. Comparison of Company Calculations with Researchers
 - a. Company Calculation

Table 6.
Calculation of the Selling Price of Fanos Wood Finishing (1.5 Liter)
PT Fanos Asia Unit Pringsewu Lampung in 2021

Purchase	Rp	39.215		
Direct labor costs	Rp	7.846		
Office Overhead Cost	Rp	2.069		
Shipping cost	Rp	870		
Cost of goods sold			Rp	50.000
Expected Profit 30%			Rp	15.000
Selling price			Rp	65.000

Data Source: PT Fanos Asia Unit Pringsewu Lampung cost report processed

In table.6 is the calculation of the cost of goods sold per unit by the company, which has not added depreciation costs, then the selling price is Rp. 50,000 plus the expected profit of 30%, then the determination of the selling price is Rp. 50,000 + (30% x Rp. 50,000) = Rp. 65.000,-/pcs

- b. Actual Calculation

In calculating the cost of goods, the company has not included depreciation costs in office overhead costs for 2 units of PC (Rp. 8,000,000 with an economic period of 4 years so that the overhead costs are in the table as follows:

Table.7
Office Overhead Cost

Jenis Biaya	Evaluasi Biaya Overhead Kantor		Biaya Overhead oleh Perusahaan
	Overhad Tetap	Overhead Variable	
Office rent expense	Rp 15.000.000		Rp 15.000.000
admin fee (external)		Rp 1.226.500	Rp 1.226.500
Office Operations		Rp 3.950.000	Rp 3.950.000
Gasoline (2 cars)		Rp 7.550.000	Rp 7.550.000
Electricity water costs		Rp 2.663.300	Rp 2.663.300
Depreciation Cost of 2 PCs (4 years)	Rp 2.000.000		-
Total	Rp 17.000.000	Rp 15.389.800	Rp 30.389.800
Total Overhead Cost becomes	Rp 32.389.800		

Sumber Data: laporan pengeluaran biaya PT Fanos Asia Unit Pringsewu Lampung

In table 7 it can be seen that the calculation of the depreciation company is not included in the calculation, so there is a difference of Rp. 2.000.000,- With the difference in Office Overhead costs of Rp. 30,389,800, to Rp 32,389,800. then the assignment of office overhead costs also changes to: Rp. 32,389,800/ 14,688 = Rp. 2,205 previously Rp. 2,069,-

According to Hansen and Mowen (2019), in (Fadli and Rizka ramayanti 2020) costs are cash or cash equivalent values sacrificed to obtain services and goods that are expected to provide current or future benefits for the organization.

With the difference in determining costs, it will affect the level of profit/loss as shown in the following table:

Table 8.
Calculation of the Selling Price of Fanos Wood Finishing (1.5 Liter) PT Fanos Asia Unit Pringsewu Lampung in 2021
(with changes in overhead costs)

Purchase	Rp	39.215		
Direct labor costs	Rp	7.846		
Office Overhead Cost	Rp	2.205		
Shipping cost	Rp	870		
Cost of goods sold			Rp	50.136
Selling price			Rp	65.000
rofit to be received 29.65%			Rp	14.864

Data Source: PT Fanos Asia Unit Pringswu Lampung profit/loss report processed

Based on Table 8, that with the difference in overhead costs of Rp. 136/pcs, the same HPP will increase, so that the profit percentage decreases by $30\% - 29.65\% = 0.35\%$ /pcs or from the profit rate of Rp. 15.000,- to Rp. 14,864, - Rp. 136,-/pcs for 14,688pcs walkers, so the total decrease in profit is $14,688 \times \text{Rp. } 136,- = \text{Rp. } 1,997,568,-$

2. Cost of goods using the Fifo and Average method

Cost of goods sold is the difference between (1) the cost of goods available for sale during the current period and (2) the cost of goods on hand at the end of the period (Kieso and Weydgant, 2008:33) in (Novyarni 2018) varies due to inflation. If the cost of goods sold in the company is high, the company tends to use the FIFO method to increase reported earnings.

Table 9.
Calculation of COGS Using the FIFO Method

Month	Units	Purchase		Units	Sale		Ending inventory		
		Price	Total		Price	Total	Units	Price	Total
								50	2.128.750
								42.575	
January	200	42.989	8.597.800	50	42.575	2.128.750	200	42.989	8.597.800
				200	42.989	8.597.800	-	-	-
February	455	36.828	6.756.740	100	36.828	3.682.800	455	36.828	16.756.740
				100	36.828	3.682.800	355	36.828	13.073.940
March				100	36.828	3.682.800	155	36.828	5.708.340
April				100	36.828	3.682.800	55	36.828	2.025.540
May				100	36.828	3.682.800	55	36.828	2.025.540
June	255	42.821	10.919.355				255	42.821	10.919.355
				55	36.828	2.025.540	-	-	-
July				100	42.821	4.282.100	155	42.821	6.637.255
August				100	42.821	4.282.100	55	42.821	2.355.155
September				50	42.821	2.141.050	5	42.821	214.105
October	365	37.606	13.726.190				5	42.821	214.105

					365		13.726.190
						37.606	
			5	214.105			
				42.821			
			130	4.888.780	235		8.837.410
				37.606		37.606	
November			125	4.700.750	110		4.136.660
				37.606		37.606	
December			60	2.256.360	50		1.880.300
				37.606		37.606	
TOTAL	1275		50.000.085		1275		50.248.535

Data Source: List of Purchases/Sales of PT. PT Fanos Asia Unit Pringswu Lampung processed

In table 9, showing the inventory records of the FIFO method, the Cost of Goods Sold is Rp. 50.248535. thus the HPP is (Rp. 50,248,535 : 1,275) = Rp. 39,411,-/pcr

Table 10.
HPP Calculation Using Average Method

Month	Units	Purchase		Sale			Ending inventory	
		Price	Total	Units	Price	Total	Units	Price
				Leftovers from last year		50		
							42.575	2.128.750
January	200	42.989				250	42.782	10.695.500
			8.597.800					
				50				
					42.782	2.139.100		
				200	42.782			
							0	-
								8.556.400
February	455	36.828	16.756.740				455	16.756.740
								36.828
				100			355	
					36.828	3.682.800		36.828
March				100	36.828		255	13.073.940
								36.828
April				100	36.828		155	9.391.140
								36.828
May				100	36.828		55	5.708.340
								36.828
June	255	42.821					310	2.025.540
			10.919.355					39.825
July				155		6.172.798	155	12.345.595
					39.825			39.825
August				100		3.982.450	55	6.172.798
					39.825			39.825
September				50			5	2.190.348
					39.825	1.991.225		199.123
October	365	37.606					370	
			13.726.190					38.715
				135	38.715		235	14.324.643
								5.226.559
November				125			110	9.098.084
					38.715	4.839.406		38.715
December				60			50	4.258.678
					38.715	2.322.915		38.715
TOTAL	1.275			1.275		49.962.053		1.935.763
			50.000.085					

Data Source: List of Purchases/Sales of PT. PT Fanos Asia Unit Pringswu Lampung processed

From table 10, the inventory recording using the FIFO method obtained the Cost of Product of Rp. 49,962,053. with the HPP calculation of Rp. 49,962,053: 1,275 = Rp. 39.186,- /pcr

Table 11.
Product Cost Comparison Company Method, FIFO and Average

Company	FIFO	Average
Rp. 39.215	Rp. 39.411	Rp. 39.186

From table 11, it is obtained that the comparison of the HPP calculation used by the company is Rp. 39,215, FIFO method of Rp. 39,411, and the Average Method of Rp. 39,186. The method of determining the selling price according to the cost plus pricing method is that all costs must be taken into account in determining an accurate total cost of goods, which will later be used as the basis for determining the selling price. The following is the calculation of the selling price with overhead costs that have been evaluated by researchers according to the actual research results.

Table 12.
Calculation of Selling Price according to the Cost Plus Pricing method

Purchase	Rp	39.215		
Shipping cost	Rp	870		
Labor costs	Rp	7.846		
Office Overhead Cost	Rp	2.205		
Cost of goods sold			Rp	50.136
Expected Profit 30%			Rp	15.041
Selling price			Rp	65.177

In table 12, it is known that the calculation using the Cost Plus Pricing method is known to be Rp. 50,136,- with a change in the cost of goods sold, if the company wants a fixed profit rate of 30%, then the selling price of Rp. 65.000,- /pcs to Rp. 65,177,-/pcr but if the selling price is as determined, the % profit percentage will decrease by 0.35%.

The policy does not include depreciation costs with the consideration that the Company classifies these costs as initial capital in the establishment of the company. while the depreciation of the vehicle is not included in the calculation because it is an inventory from the head office of the PT. Fanos Asia, for the smooth operation of its units.

The comparison of selling prices by company using the cost plus pricing method for determining the selling price per pcs can be seen in the following table:

Table 13.
Price comparison By Company and According to the Cost Plus Pricing Method

Description	Company	Cost Plus Pricing	Difference
year 2021	Rp. 65.000	Rp. 65.177	Rp. 177

From table 13, the selling price that should be set by the company if it wants to achieve a profit of 30% of the cost of goods issued is Rp. 65,177/pcs. Seen in the calculations of different companies, there is a difference that is not too big, namely Rp. 177,-

The following is a comparison based on calculations with costs according to the results of the study as follows:

Table 14.
Comparison of Selling Price Calculation By Company, FIFO and Average

Information	Company	Fifo	Average
Cost of goods sold	39.216	39.411	39.186
total cost	<u>10.921 +</u>	<u>10.921 +</u>	<u>10.921</u>
			±
Cost of goods sold	50.136	50.331	50.106
Expected Profit 30%	15.041	15.099 +	15.032+
	+		
Selling price	Rp 65.177	Rp 65.431	Rp 65.138

In table 14 the calculation of the selling price, using the cost of goods sold according to the company's selling price of Rp. 65.177, the FIFO method of selling price is Rp. 65,431, and the average selling price of Rp. 65.138, - which of the three there is a difference.

3.4 Discussion of Research Results

The cost of goods sold calculated using the Cost Plus Pricing method is greater than the cost of goods sold calculated using the company's estimate. This is because the Company has not taken into account depreciation costs, so there is a difference of Rp. 2.000.000,- With a difference in Office Overhead costs of Rp. 30,389,800, to Rp 32,389,800. then the assignment of office overhead costs also changes to: Rp. 32,389,800/ 14,688 = Rp. 2,205 previously Rp. 2,069,-

From the results of the analysis of the cost of goods sold for the period January – December 2021, according to the company's calculation method, which is Rp. 50,000/pcs before depreciation costs are charged, with the expectation of a 30% profit, the selling price is Rp. 65.000,- but with the addition of

depreciation costs, the cost of goods sold is Rp. 50,136/pcs, and the selling price is fixed, then the % profit margin of 29.65% has decreased by 0.35%, if the expected profit is 30%, then the selling price rose to Rp. 65.177,-/pcs.

By using 3 methods in calculating the cost of goods, that based on the company after entering the depreciation value obtained a selling price of Rp. 65,177, with the FIFO method of Rp. 65,431, and the selling price based on the Average method of Rp. 65.138,-

4. Conclusion

Office Overhead Cost of Rp. 30,389,800, to Rp. 32,389,800, which was due to the addition of depreciation expense which had not previously been charged to Rp. 2.000.000,- thus the office overhead cost per pcs has increased by Rp. 2,205 previously Rp. 2,069,- to Rp. 2.205,- ; With a basic price of Rp. 50,000/pcs with a profit of 30%, the selling price is Rp. 65.000,- with the depreciation cost, the cost of goods sold will be Rp 50,136/pcs, if the selling price is fixed, the % profit percentage will be 29.65%, experiencing a decrease of 0.35%, if the expected profit is 30%, the selling price will increase. be Rp. 65.177,-/pcs, ; There is a difference in the amount of the selling price due to the difference in the method used and the difference in the purchase price of the product.

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