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Analysis of Behavior and Meaning of Ojek Driver Operational Costs in Calculation of Net Income Through Ethnometodological Study

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ABSTRACT

Behavioral accounting study is a study that looks at the unity between accounting actors and the accounting system itself, so that in this behavioral accounting study, humans and accounting systems are recognized for their existence in the organizational dimension. In this study, researchers want to see the cost behavior of motorcycle taxi drivers (both online and base) in carrying out financial management to support their operational activities. Another objective of this research is to see how the motorcycle taxi driver community interprets costs. Thus, the focus of this research is all costs included in self-budgeting (self-budgeting) delivery service business activities. This study uses a non-positivistic qualitative research paradigm using ethnomethodological analysis tools. The data used in this study are all primary data obtained through in-depth interviews and direct observation. The results of this study indicate that most of the ojek drivers do not control their operational costs based on the cost principle, but rather based on their physical needs. This shows that self-interest is the biggest determinant in achieving organizational goals (in this case the household). In addition, there are inconsistencies in treating expense as cost. Most of the ojek drivers realize that the expenses they use for their personal interests will affect their family income, this shows that the expenses for their personal interests are recognized as operational costs.

INTRODUCTION

Ojek is a type of two-wheeled motorized vehicle that is active as a transportation service that is included in the vehicle category general carriage on a contractual basis. This motorcycle taxi is basically the property of individuals or communities who work as motorcycle taxi drivers, usually they come from the lower middle class. They are *independent* or not bound by deposits, regulations and contracts with anybody. So basically, this ojek is his vehicle urban village community. Ojek bicycles have developed since 1969 in rural Central Java. Seeing that the condition of the village road was badly damaged and cars could not pass, a number of people offered bicycle taxis to the villagers (www.historia.id).

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Ojek according to the Big Indonesian Dictionary is a bicycle or motorbikes mined by piggybacking passengers or the tenant. Thus, in a broader sense ojek can be interpreted as an informal means of transportation using bicycles motor, which can be used to move or transport people and goods based on an agreement between the user and driver, according to the wishes of the user. Usually these motorcycle taxi *drivers* work in groups. They gathered at certain points called "ojek bases". They are usually referred to as ojek base or language in general is a conventional motorcycle taxi that is not bound by the company (independent). They used to wait for passengers at these points together with other taxi drivers. But motorcycle taxi drivers usually have to be patient and mutual waiting for their turn to carry passengers. Because remembering solidarity of those who gathered in one place and suffered a different fate the same as a taxi driver. So they don't want to take their share a friend of the base group on the grounds of being friends with the same fate.

Management according to the Big Indonesian Dictionary, management is the administration, management. Management is part of management. The word “management” means the process of using resources effectively to achieve goals. Management means a series of activities carried out by a group of people. Based on the provisions or references that have been determined at the time of preparation of the initial planning, the implementation of which supports the first planning.

Cost is an inseparable part of financial management and financial accounting processes. Every fund issued by someone who runs a business must of course be managed efficiently, this needs to be done because costs will greatly determine net income, so this cost behavior starts from the planning stage to implementation. In managing the costs of ojek drivers, of course, it is strongly influenced by physical and psychological factors, and ultimately affects the behavior of the costs incurred. The operational financial management of ojek drivers is certainly very different from other well-organized businesses, this is because in addition to ojek drivers applying *self-accounting,* the work patterns they carry out are also more energy-consuming.

Generally accepted accounting principles explain that in managing a business entity, actors must at least adhere to the concept of a business entity (*business entity concept)* where the business is seen as a separate entity from owners, creditors, or other stakeholders (Warren et al, 2018). :7). With the existence of these principles and concepts, it means that the owner of the company regardless of the type of business (individual companies, associations to limited liability companies) is obliged to separate the recording of their expenses and income from the income and expenses made by the company or business entity that is owned or in other words, in the accounting records of assets. and personal debt must be separated from company assets and debts.

As part of the behavioral sciences (*behavior science)*, theories Behavioral accounting was developed from empirical research on human behavior in the organization. Thus, the role of research in the development of science itself no doubt. The basic theory in behavioral accounting is Theory Psychology (Yuesti, 2014). Psychological theory that has an in-depth view of behavior human is *Theory of Reason Action* (Trabelsia, Labelle, and Dumontier, 2008) which was later developed into *Theory of Planned Behavior* (TPB) (Ajzen, 1991, 2005; Ajzen and Madden, 1986), explained that behavior individuals who have the opportunity to occur because they are triggered by several factors, namely internal, and external. Internal factors that influence human behavior are personal from humans themselves, and external factors are social conditions and information.

Ikhsan (2005) said that a person can be referred to as social psychologist if he seeks to understand, explain, and predict how people's thoughts, feelings, and actions are affected by other people's thoughts, feelings, and actions that he or she sees or even which he only imagined. People called sociologists are people who study of humans in their relationships with other humans. Psychology Social science is a field of study within psychology that combines concepts from both psychology and sociology. Social psychology focuses on on the influence of one on the other. These three things are psychology, sociology, and social psychology become a major contributor to behavioral science. The three did quest to describe and explain human behavior even though overall the three have different perspectives on the human condition. Psychology focuses on the way an individual act. Psychological priorities are based on the individual as an organization. On the other hand, sociology and social psychology focus on behavior social group. The emphasis of both is human interaction, isn't it on physical stimulation. Behavior is explained in relation to science social influence, social influence, and the science of group dynamics. There are many complex factors associated with human behavior. These factors include: Individual needs and motivation, Pressure group, organizational demands, Personal history and background of the individual who unique, Conflict messages from inside and outside the organization, time demands, Social, and and personal responsibility.

Budgeting and financial planning are one of the five important aspects of behavioral accounting described by Schiff and Lawin (1974), in which Schiff and Lewin explain that the alignment between individual goals and organizational goals is a managerial framework in developing organizations

(Heridiansyah and Wiranti, 2010). Thus, the formulation of organizational goals and the interaction of individual behavior become the most important aspects of behavioral accounting research in terms of budgeting and corporate financial planning.

MATERIALS AND METHODS

The paradigm used in this research is the interpretive paradigm. The interpretive paradigm is reflected by the use of ethnomethodology as a tool of analysis. The interpretive paradigm in social research emphasizes the meaning or interpretation of a person towards a symbol. The purpose of research in the interpretive paradigm is to interpret (*to interpret* or *to understand)* not *to explain* and *to predict* as contained in the positivism paradigm (Triyuwono, 2009:217). The interpretive paradigm is also not used to deconstruct (change) the situation as in the critical, postmodern, religious, spiritual and divine paradigms (see: Kamayanti, 2017:21). While the critical paradigm has the aim of revising or deconstructing (changing) the existing situation (see: Djamhuri, 2011). Although there are differences between the interpretive paradigm and the positivist paradigm in terms of goals, both of them have similarities in viewing reality, namely, both only see reality as a general truth and do not offer change (Kamayanti, 2016:xvii).

This study uses ethnomethodology, because in this study the main focus investigated is the daily activities/habits (behavior) of managing the operational finances of motorcycle taxi drivers in carrying out service activities for delivering people and goods, so the use of ethnomethodology is in accordance with the objectives of this study (see: Garfinkel, 1967:viii).

The use of ethnomethodology in this study has implications for the use of a qualitative research approach. This is because qualitative research is a humanistic research model, which places humans as the main object in social or cultural events. The qualitative paradigm sees social reality in various dimensions (Indriantoro and Supomo, 2002:13). So according to the researcher, a qualitative approach is very suitable for this research.

The analytical tool used in this research is ethnomethodology. The use of ethnomethodology in this study has implications for observations that are *common sense knowledge of social structure,* where in this study researchers will see the extent to which social structure will affect the behavior and meaning of costs by motorcycle taxi drivers.

Sources of data used in this study is primary data. The primary data in this study were obtained from the results of interviews or discussions with resource persons. The type of data in this research is subject data. Subject data are research data types in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are research subjects (respondents. Subject data are classified based on the form of response (response) given, namely: verbal (verbal), written and expression. given in response to the statement submitted by the researcher Expression response was obtained by the researcher from the observation process.

The analytical tool used in this research is ethnomethodology. Data analysis was carried out by researchers since the researchers went into the field and studied the existing literature. At the time of collecting the information and data, the researcher will try to understand the personality, character, *disposition,* and habits *of the informants being studied. Then, the researcher compares* them with the informants' awareness of all expenses and income earned. The aim is to see the relationship between the activities carried out by the informant and his view of all the costs and facilities he gets when carrying out his profession as an ojek driver.

From the data obtained by the researcher, it will then be analyzed using an ethnomethodology paper, where the researcher looks for indexicality, reflexivity, contextual action and *common culture.* Based on the analysis of the ethnomethodology working paper, researchers will be able to see what reality exists in motorcycle taxi drivers in carrying out their profession, especially related to the analysis and meaning of costs which ultimately affect the calculation of the net income of motorcycle taxi drivers. The main subjects in this study were motorcycle taxi drivers, both online motorcycle taxis and Pangakalan motorcycle taxis.

Table 3.1
Informant List

No	Name	Profession
1	Mr. Anggri	Ojek Online Pool Ruko Salad Gulun
2	Mr. Bakat	Ojek Base Pool Terminal
3	Mr. Darmono	Ojek Base Pool Pom Terminal
4	Mr. Putra	Ojek Online Pool Gacoan Gulun
5	Mr. Sudarto	Ojek Base Pool Pom Terminal
6	Mr. Sulis	Ojek Online Pool Gacoan Gulun
7	Mr. Suparlan	Ojek Online Pool Geprek Juara Jalan Salak
8	Mr Yoga	Ojek Online Pool in Front of Lawu Plaza

Source: processed data, 2021

The first step in a critical ethnomethodology study is to conduct an indexicality analysis, at this stage the researcher looks for and understands the themes that are agreed upon by the ojek *drivers,* both online ojek and basic ojek. **The second stage,** the researcher will conduct a reflexivity analysis, at this stage the researcher examines the indexicality results that have been found in the first stage. Reflexivity in ethnomethodological studies is an important reflexivity that does not draw from *accounts* who are *stakeholders* of motorcycle taxi drivers *(*see: Coulon, 2008:47).

Table 3.2
Ethnomethodology Study Paper Format

No	**Indexicality**	**reflexivity**	**Contextual Action**	***Common Culture***
1	…….	…….	……..	…….
2	…….	…….	……..	…….

Sources: Garfinkel (1967); Ritzer (2015); Kamayanti (2017); Coulon (2018), processed

The third stage, the researcher conducted a contextual action analysis. In this third stage, the researcher explains various daily activities related to the practical financial management activities of motorcycle taxi drivers *that* can be recognized and reported. Based on this explanation, it can be concluded that the estuary of the ethnomethodological study is *accountability* that comes from indexicality actions (see: Garfinkel, 1967; Kamayanti, 2017; Coulon, 2018).

RESULTS AND DISCUSSION

Behavioral accounting is a field multidisciplinary theory that comes from the construct of *behavioral science theory* so that behavioral accounting is a meeting between accounting and social sciences. According to Hofstedt and Kinard (1970) the definition of behavioral accounting is *The study of the behavior of accountants or the behavior of nonaccountants as they are influenced by accounting functions and reports.* From this definition, accounting behavior is the study of the behavior of accountants or behavior of non-accountants when they are influenced by the function accounting and accounting reporting. From this definition concluded that this research area is about human behavior as an individual which includes behavior individuals in organizations and activities are separated due to the influence of the accounting function and accounting reporting. According to Radianto (2021, 1) the concept of behavioral accounting is broader because in In essence, accounting is a social construction that is more large. Behavioral accounting is the study of accounting regarding how accountants and non-accountants behave as a result of financial accounting information and management accounting information, and vice versa how accountants and non-accountants can influence information financial accounting and management accounting information.

Behavior related to attitude (*attitude),* value (*value)*, beliefs, *habits* and *opinions.* Attitude is a person's tendency to react or tend to respond to objects (situations, people etc). This attitude can be learned and built. Often Attitudes are formed from personal experience, family environment, work and school environment and even social environment. This attitude over time can become a bad habit consistent in humans (forming a person). Attitude consists of three components, namely emotional, cognitive, and emotional behavior. Emotions relate to one's feelings against the object. Cognitive relates to ideas and perceptions that each individual has of an object. While behavior is how someone react to certain objects. Value is something that moves everyone humans either do something on purpose or respond to something. Value is usually something that distinguishes each person from each other. As For example, Radianto's research (2015) found that individuals those who have high religious values

do not need to be controlled use formal management controls because the person views work as a gift from God so he will work optimally without having to be supervised strictly.

In the book he wrote, Yuesti and Merawati (2019, 8) explain that as part of *behavior science,* the basic theory in behavioral accounting is psychology (Yuesti, 2014). Psychological theory that has an in-depth view of human behavior is the *Theory of Reason Action* (Trabelsia, Labelle, and Dumontier, 2008) which was later developed into *Theory of Planned Behavior* (TPB) (Ajzen, 1991, 2005; Ajzen and Madden, 1986), explaining that individual behavior is likely to occur because it is triggered by several factors, namely internal and external. Internal factors that influence human behavior are the person himself, and external factors are social conditions and information. However, dishonest and unscrupulous behavior must be controlled and limited by various company control instruments, namely the company's internal control system periodically by the accounting department which does have competence. in the field of internal control and auditing of financial statements. Behavioral control is carried out flexibly and easily understood by people to be implemented without disturbing the company's operations.

In terms of decision making, a person certainly has limitations, this is known as "*bounded rationality*". Simon (1957) and March & Simon (1958) stated that " *individual judgment* " is limited by individual rationality the. So often the decision makers often make decisions based on their preferences or impact on the greatest level of satisfaction. Can also decision-making will make decisions based on the solution that he thinks is the best, namely whether the decision is a decision accepted by many people. This is why managers often as decision makers rely on their intuition ("*intuitive judgment*") rather than information or data that available (Radianto, 2021:16).

Based on the explanation above, we can conclude that *individual judgment* What individuals do is often based on their preferences for satisfaction with something. This of course may also happen to *drivers* when they manage their finances while working as *drivers* (ojek drivers). The expenses they make while working, of course, they do base on their preferences for something, which in the end will affect their thinking in recognizing their expenses as an expense or not. So that behavioral accounting research on motorcycle taxi drivers needs to be done to find out how much *awareness* they have of the expenses they spend and how they perceive and acknowledge it.

Working as a *driver* (ojek driver) will certainly depend on whether there are orders made by customers, this shows that the profession as a motorcycle taxi *driver* or driver is a profession that does not provide a steady income like a profession as an office employee or factory worker. This is as explained by Mr. Sulis, an online motorcycle taxi *driver.*

On average, if the order is crowded, it's around 70,000-80,000 (gross revenue).

Based on Mr. difficult's explanation, it can be seen that his income as an online motorcycle taxi driver is not certain, every day he earns a gross income of Rp. 70,000-Rp 80,000, -. This explanation is reinforced by the explanation of other ojek drivers who say that:

Yes if the average per day is 100,000 it's gross revenue
(Mr. Suparlan)

as well as the explanation of Mr. Bejo who said that "if now the season is like this 150,000 is already good in my opinion ". Several explanations related to the income of online motorcycle taxi drivers show that the income of online motorcycle taxi drivers varies depending on the orders they get, with a daily income range of around IDR 70,000 to IDR 150,000 per day.

The fate of online motorcycle taxi drivers is still luckier than base motorcycle taxi drivers. This is because the base motorcycle taxi drivers are still faced with the risk of not getting any passengers at all-in-one day or more, the base motorcycle taxi drivers call it a smooth order. In contrast to online motorcycle taxi drivers who are greatly helped by the online motorcycle taxi application so they can get customers every day, basic motorcycle taxi drivers have to find customers who want to use their services themselves. This is as stated by Mr. Darmono.

You don't have to, ma'am, sometimes it's smooth, you don't get income, sometimes it's 30,000... If I come in the morning until late at night, sometimes at 2 pm I just come home, it's quiet here, madam, for passengers, it doesn't have to be if there are passengers, maybe some of them are pulled from the terminal.
(Mr. Darmono)

This difference in fate will ultimately affect the costs and income received by motorcycle taxi drivers, both online motorcycle taxis and base motorcycle taxis, where every day they still spend money to buy gasoline.

Gasoline 20,000 is also uncertain, if you can't get passengers, you can make it for a few days.
(Mr. Bakat)

Mr. Bakat statement emphasized that, they consider spending money to buy gasoline is normal for them, for them routine spending to buy gasoline even though the day before and the following days they don't get an order is normal and unconsciously they (the driver) ojek base) consider this as a routine and not as an operational expense for them, because they think they can use the gasoline for several days when going to the base or *pool.*

escalation of commitment made by the ojek drivers from the base is a reflection of the efforts and confidence of the ojek drivers that they will definitely get orders from customers, even though the uncertainty about this is far greater than the certainty obtained. Escalation of commitment can arise when individuals faced with a choice to be made. Rubin and Brockner (1975) and Brockner and Rubin (1985) in Desai and Chulkov (2009) stated that escalation will occur when one is forced persistently to achieve specific purpose. The individual is forced to persist for example through the amount of *reward* he will get if achieve the target, faced with the costs that must be borne if you withdraw from a running project. So that individual is trying hard to get closer to the goal set. Therefore, what happened was power to encourage doing work stronger than stop work resulting in escalation.

(*Semi Variable Cost)*

Many motorcycle taxi drivers, both basic motorcycle taxis and online motorcycle taxis, don't realize that gasoline is a semi *variable cost.* Ojek drivers generally perceive gasoline as a *variable cost.* This is as told by motorcycle taxi drivers, both online motorcycle taxis and base motorcycle taxis, who explain that the costs they incur tend to fluctuate depending on how close the order is taken.

Variable … the distance between passengers is far or near
(Mr. Aan)

Not different from what was explained by Mr. Aan, Mr. Anggri also said the same thing.

It also depends on the distance, if for example, if I get further away, more and more gasoline will be issued automatically, but if it's in a city area, that's just that much, Ms. For gasoline, etc., it is purely from us, Gojrk does not facilitate.
(Mr. Anggri)

The explanations of Mr. Aan and Mr. Anggri strengthen the argument that gasoline is a variable cost, where the expenditure for gasoline depends on the distance traveled by the order they take from customers. Variable costs (*variable costs)* are costs that change in proportion to changes in output produced, while the cost per unit remains within certain relevant limits. Meanwhile, semi-variable costs are costs whose total changes disproportionately with changes in the output of the activity driver and the cost per unit changes inversely with changes in the output of the activity driver and contains fixed elements and shows both fixed and variable characters.

Based on this, we can see that although the amount of gasoline issued by ojek drivers depends on the distance the order takes, they also have to spend on gasoline to find customers (both round trips and trips from home to the pool). This shows that they also have to spend on gasoline even though they do not get customers. Base ojek drivers feel this the most, because sometimes they don't get customers in a day or so, but they still have to pay for gasoline to get to the pool or find customers. While online motorcycle taxi drivers are still luckier, because they almost never experience a smooth order or do not get a single passenger in a day or so. However, even so, they still have to spend gasoline to go to the pool and look for customers who will use their services. Thus, in this situation gasoline becomes a fixed cost for motorcycle taxi drivers in carrying out their daily activities in finding customers, while receiving orders from gasoline customers becomes a variable cost because the amount of gasoline used depends on the distance of the order they receive from the customer.

Gasoline 20,000 is also uncertain, if you can't get passengers, you can make it for a few days.
(Mr. Bakat)

Mr. Bakat explanation further strengthens that in certain circumstances gasoline becomes a fixed cost for motorcycle taxi drivers and under certain circumstances gasoline becomes a variable cost. Thus, gasoline ojek drivers are included in the semi-variable cost classification, because the gasoline issued is fixed (whether receiving orders or not) and is not fixed when receiving orders from customers.

Profit sharing (*revenue sharing)* in economic activities is a very common and common thing to do, especially in Indonesia's pluralistic society and its economic condition is still developing. We can see this from the culture of the Indonesian people in caring for livestock and caring for rice fields. Some rural communities use a profit-sharing system in carrying out their economic and business activities. This community culture is currently also being applied in modern business processes, including the delivery of goods or people, in this case, motorcycle taxis. Online motorcycle taxi developers implement a profit sharing system in carrying out their business processes or collaboration with online motorcycle taxi drivers. This of course does not apply to motorcycle taxi drivers who do not use the application in carrying out their activities.

Profit sharing between online motorcycle taxi drivers and application developers is generally 20% compared to 80%, where 20% of the income of online motorcycle taxi drivers is given to application developers while the remaining (80%) is a share for online motorcycle taxi drivers.

Usually, what I know is between 80% for the driver 20% for the gojek, for example, if I ride 10,000, 8000 for me, 2000 is automatically deducted for the gojek.
(Mr. Anggri)

Mr. Anggri's explanation was also reinforced by other motorcycle taxi drivers who use different online motorcycle taxi applications.

20% for the grab, 80% for the drivers
(Mr. Sulis)

Based on Mr. Anggri's explanation as an online motorcycle taxi driver in collaboration with Gojek and Mr. Sulis who collaborates with Grab, it can be seen that the profit sharing for the two online motorcycle taxi service providers is large for the same applied profit sharing, namely 20% for online motorcycle taxi service providers and 80% for online motorcycle taxi drivers. From the 20% profit sharing cut by online motorcycle taxi service providers, online motorcycle taxi drivers get several different facilities, starting from the distribution of masks, cheap internet vouchers, basic food vouchers, BPJS Employment, insurance and several other facilities which usually change in a few days. time, as stated by Mr. Putra when asked about the facilities provided by online motorcycle taxi service providers.

BPJS Employment is there, insurance is also available
(Mr. Putra)

If analyzed further, the profit sharing that has been implemented so far can be considered a cost by online motorcycle taxi drivers, this is because by doing this profit sharing apart from being able to use the online motorcycle taxi application, they also get several facilities, especially BPJS Employment and Insurance. Thus, online motorcycle taxi drivers can recognize a 20% discount on their income as application rental fees as well as insurance fees and BPJS Employment contributions, while various other facilities received by online motorcycle taxi drivers can be considered as other income.

Based on the description above, the researcher can conclude that so far, online motorcycle taxi drivers have never considered a 20% discount as a cost for them, but rather for-profit sharing. In terms of culture and insurance with the concept of sharia or Islam this is very possible, but it is still necessary to *break* down the discount because some of the benefits turn out to be returned to online motorcycle taxi drivers in the form of insurance policies and BPJS Employment contributions.

Eating is an inseparable part of the daily activities of living things, this is done to support all activities carried out by providing energy intake to the body. For motorcycle taxi drivers, eating is certainly a delicious part and can increase energy for them in carrying out their daily activities as motorcycle taxi drivers. However, unfortunately online motorcycle taxi drivers have not been able to admit for sure whether the eating activities they do while carrying out their profession as motorcycle taxi drivers are part of the cost or not. This can be seen from the presentation of ojek drivers, both online and at the base, when researchers ask questions related to the costs they incur.

Eat, drink, buy cigarettes, gasoline
(Mr. Yoga)

When the researcher asked what the costs were while carrying out his profession as an ojek driver, Mr. Yoga answered that the costs incurred when carrying out his profession as an online ojek driver were food, coffee, cigarettes and gasoline. So, from here, Mr. Yoga has consciously classified his various expenses when carrying out his activities as a motorcycle taxi driver as expenses. This is because Mr. Yoga does his lunch activities by buying. Different answers were obtained by researchers when researchers conducted interviews with Mr. Darmono.

What is certain is that it's gasoline, ma'am, if you eat sometimes you go home, Ma'am, want to buy, think about it again, just don't have money, you're tight, sometimes there are things that are smooth, don't pull, nobody rides an ojek.
(Mr. Darmono)

Based on Mr. Darmono's explanation, it can be seen that in order to save the costs incurred while carrying out his activities as a motorcycle taxi driver, he sometimes goes home for lunch. Mr. Sudarto did almost the same thing.

If it's to eat home, otherwise my sister here does n't buy everything, if I buy it, I don't pay
(Mr. Sudarto)

In carrying out his activities as a motorcycle taxi driver, Mr. Sudarto carries out his lunch activities at home, sometimes carrying out his lunch activities at the stall of Mr. Sudarto's sister which is not far from the pool (his motorcycle taxi base), this is done by Mr. Sudarto to save costs because when eating at his sister's shop, he does not have to pay. Mr. Putra and Mr. Sulis did different things.

Eat sometimes bring lunch
(Mr. Putra)

Based on Mr. Putra's explanation, it can be seen that sometimes Mr. Putra brings lunch for lunch, while Mr. Sulis usually buys lunch at a warung and occasionally brings lunch.

Gasoline, buy food, snack, drink coffee … depending on whether you brought lunch or not
(Mr. Sulis)

So, from the explanations above, it can be seen that, by bringing lunch, eating at home or eating at a relative's stall, they do not need to pay for food. This shows that there are inconsistencies among ojek drivers in recognizing lunch as a cost. According to ojek drivers, having lunch at home, bringing their lunch or riding at their relative's stall does not cost money, even though in fact it costs money to cook at home, at a relative's shop or make lunch, their wife or family still pays for it, even though these costs are expenses incurred. as routine household costs, but because these costs are closely related to the activities of motorcycle taxi drivers in carrying out their profession, these costs should still be included in operational costs. Thus, based on this analysis, it is known that the cost behavior of ojek drivers is still determined by the thinking of those who consider eating as part of their household activities, even though lunch is in fact the most important part of them in carrying out their activities as ojek drivers.

CONCLUSIONS AND SUGGESTIONS

This study found that ojek drivers have not consistently classified costs, where both basic and online ojek drivers still do not consistently recognize costs and income, for example for eating when they eat at a warung and paying is considered a fee, but if they bring lunch or eat at home they do not regard as a fee. Another example is the use of BBM for smooth orders and *revenue sharing.* They are used to not recognizing it as an expense. Motorcycle taxi drivers should have good financial management education (especially motorcycle taxi drivers). This is because they are faced with great risks when carrying out their profession.

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