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Analysis of Conventional Methods and Activity Based Costing (ABC) Methods in Determining Product Cost Unit in Bagoster Business Baubau City

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ABSTRACT

The selling price of a product can be a company's strength or weakness, so an appropriate cost recording method is needed. This study aims to compare the recording of product costs a unit using the conventional method and the activity based costing (ABC) method in the Bagoster Business in Baubau City using descriptive statistical quantitative methods. The types of products produced are Fried Meatballs, Monster Fried Meatballs, Tofu Walik, and Monster Fried Indomie. Fried Meatballs, the cost a unit of the conventional method and the ABC method were Rp 12,025.71 and Rp 11,955.66, respectively. Monster Fried Meatballs, the cost a unit for the conventional method and the ABC method is Rp 12,250 and Rp 15,543.85, respectively. Tofu Walik, the unit costs of the conventional method and the ABC method are Rp. 13,129 and Rp. 13,965,157, respectively. Monster Fried Indomie, the cost a unit for the conventional method and the ABC method is Rp. 15,025 and Rp. 11,435.816, respectively. Results of the study, two methods present different results, but ABC method provides a more accurate recording because it charges costs based on cost activities that occur in the product, not equating costs to all products like the conventional method pattern.

INTRODUCTION

Planning is the most fundamental thing in a business, because at this point the company determines the direction and steps that will be taken by a company, both the target plan to be achieved and the steps in achieving the target. Various forms of planning carried out in achieving the goals that have been set include setting the selling price of the product. The selling price of the product can be a strength, it can also be a weakness for a company. Product prices can be a strength if the price set is a competitive price and can compete in the market, especially if the price offered is below competitors, then this will be the reason to get more consumers and win the market. On the other hand, when the calculation of costs that have an impact on pricing is carried out in an incorrect way, such as an error in calculating overhead costs, it will provide incorrect information. Accounting provides a solution in this regard. Accounting according to Sumarsan is an art to collect, identify, classify, record transactions and events related to finance, so as to produce financial information or a financial report that can be used by interested parties (Sumarsan, 2017). More specifically, cost accounting can be used to calculate the

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cost per unit of product, there are two methods, namely the conventional method and the activity based cost (ABC) method.

The conventional method assigns all direct material costs and direct labor costs and overhead costs to the products produced by the company (Purwaji, and Wibowo, 2016). Meanwhile, Wibowo said that the ABC-based costing system is an information system that identifies various activities within a company (Purwaji, and Wibowo, 2016). However, there are still many business actors who do not know the ABC calculation method and tend to still use conventional methods, such as the Bagoster company which is the object of research.

The difficulty of implementing the ABC method by the Bagoster business in the city of Baubau which is engaged in the sale of various fried foods including Fried Meatballs, Monster Fried Meatballs, Tofu Walik, Monster Fried Indomie, and various types of fried foods makes the recording also more complex, thus requiring adequate resources in Prepare expense reports. Based on the type of product produced, this already provides an overview of the overhead costs that occur in the Bagoster business in the city of Baubau. Then in addition to the difficulties in recording, the difference between the results of applying the conventional method of recording costs and the ABC method they did not know, they did not know that when these two methods were compared it was not impossible to show a significant difference.

Based on the various backgrounds that have been stated, the researcher wants to conduct a study with the title "Analysis of Conventional Methods and *Activity Based Costing* (ABC) Methods in Setting Product Costs in the Bagoster Business in Baubau City". So, the purpose research is to find out the comparison of product costs per unit using the conventional method with the activity-based costing (ABC) method at the Bagoster Business, Baubau City. This research is expected to provide benefits or contributions to accounting science, especially cost accounting which focuses on the method of recording unit costs for products produced by a business. In general, it is hoped that this research will provide benefits and contributions to various users, such as the Baubau Polytechnic Institution, Academics, Practitioners, and of course to the target partners of Bagoster's businesses in Baubau City.

Conducted research entitled "Application of *Activity Based Costing* in Determining Cost of Production at PT. Tropica Cocoprime". The data used is qualitative data and includes the type of descriptive research. The results of the analysis show that the calculation of the cost of production using the ABC shows *undercost* for ordinary coconut flour products and *overcost* for refined coconut flour (Rotikan, 2013). Researched with the title "Comparative Analysis of Conventional Methods and *Activity Based Costing* for Inpatient Rates. (Case Study in Malang City)". The results of the study are that the conventional method of calculating rates when compared to the ABC method in VVIP, VIP, Main I, and Class I classes is *overcosted* and *undercosted* (Putri, 2017). Maria Sifra Rucepatk conducted a research entitled "Comparison of the Calculation of Cost of Products Using *Activity Based Costing* Methods and Conventional Methods in Chicken Farming Business CV. Kharis in Bitung City. The results showed that there was no significant difference between the results of calculations using the *activity based costing* method and conventional methods (Rumampuk, 2013). Hendy Satria researched with the title "Application of *activity based costing* to determine the cost of production at PD Adi Anugrah Tanjungpinang". The results of the study, based on the observations of the researchers, that PD ADI ANUGRAH Tanjungpinang can use the Activity Based Costing method to calculate the cost of production of their products in order to get an accurate cost of goods manufactured (Satria, 2017).

Lailatus Sa'adah with the title "Application of *Activity Based Costing* on Cost of Production in SMEs Batik Sekar Jati". The results of this study indicate that the calculation of the cost of production using the *Activities Based Costing method* gives higher results than the conventional method in the Batik Sekar Jati business (Sa'adah, and Muchfaidzah, 2021). Rida conducted a research entitled "Analysis of the Application of *Activities Based Costing* in Determining Taif Room Rental Rates Hotel Amaris Madiun" This study calculates the costs of the hotel company, while the researchers themselves are in the Bagoster company in the city of Baubau. The results of Rida and Juli's research show that there is a difference in the calculation of the cost of room costs at the Amaris Madiun Hotel using conventional methods and the *Activity Based Costing* (ABC) method (Ayu, 2015).

MATERIALS AND METHODS

This study uses descriptive statistical quantitative research, namely statistical analysis used to analyze data by describing or describing sample data that has been collected as it is without intending to make generally accepted conclusions or generalizations (Sugiono, 2017). The research was carried out for about two months at the Bagoster business Baubau City. While the research data sources used are primary data obtained directly from the research target partners, namely the Bagoster business in

Baubau City. The secondary data are data from research related to the topic of this research and various reference books.

Data collection techniques used are interviews and observation. According to Esterberg in Sugiyono an interview is a meeting conducted by two people to exchange information or an idea by means of question and answer, so that it can be reduced to a conclusion or meaning in a particular topic (Sugiono, 2015). As for the interviews conducted, namely asking about the types of products produced, various raw materials, labor, and types of overhead costs that occur and must be equipped with measuring instruments for each material or production factors that occur such as the amount of money. which is issued. Sutrisno Hadi also said, observation is a complex process, a process composed of various biological and psychological processes. According to Sugiyono observation is a complex process, a process composed of various biological and psychological processes. In this study, researchers will be involved with the daily activities of the company that is being observed or used as a research source, making observations with non-participant observations (Sugiono, 2014).

The data analysis technique used was based on the first type of descriptive quantitative research, namely the conventional recording method. This method goes through several stages, namely identifying the various types of products produced, the costs of direct raw materials and direct labor, the form and amount of overhead costs and all production, after which the cost a unit using conventional cost recording is known. The second method is the method of recording activity-based costing, this method first identifies the various types produced, direct material costs, direct labor, overhead costs, then identifies the types of overhead costs and activity cost drivers, the last step is to charge costs. these costs to the resulting product. After the two methods have been calculated, the results of the calculation of these methods are compared to find out the difference in values and conclude which method is the best that must be applied by the Baubau City Bagoeter business.

RESULTS AND DISCUSSION

Encumbrance of Conventional Method and Activity Based Cost (ABC) Methods of Recording. This research is descriptive quantitative research that presents data using certain calculated methods according to the research objectives, the researchers take primary data obtained directly from partners (Bagoster) then the data is processed and presented. As it is known that in calculating product costs per unit company, information is needed from various costs incurred in producing products, namely starting from raw material costs, labor costs, and overhead costs used until the product becomes a finished product inventory. The resulting products that became the object of the research were Fried Meatballs, Monster Fried Meatballs, Tofu Walik, and Monster Fried Indomie.

The data on raw materials (dough) used by the Bagoster business according to theory does not use direct raw materials, because the raw materials used are the same between one product and another. So included in the category of indirect raw material costs or raw material overhead costs. In making these ingredients, it requires 6 kilograms of chicken, 5 kilograms of starch, then added water, ice cubes, and various spices which weighs about 2 kilograms so as to produce a total weight of 13 kilograms (dough) which costs 475,000 rupiah. Especially for the Tofu Walik and Monster Fried Indomie menus, the cost of buying tofu and noodles is 1,250 rupiahs and 3,000 rupiahs per portion, respectively. The workforce used is only one person, because this is a micro-enterprise that is still developing, the salary of the workforce is included in the fixed costs charged to all products studied, which is 800 thousand per month. Other overhead costs used are cooking oil and gas cylinders used. For the consumption of oil for each product the consumption is the same and the treatment is the same as the cost of labor, then the data we get is that 8 liters of oil can fry 300 servings with a value of 240,000 rupiah. However, the gas cylinders used are different, because the frying time between one product and another is different, so the cost of gas consumption is different. The total cost of gas obtained is 245,000 rupiah which can produce about 300 servings which are exhausted in 10 working days of which 1 working day is 9 hours. Frying time per serving of Fried Meatballs 6 minutes, Monster Fried Meatballs 6 minutes, Tofu Walik 10 minutes, Monster Fried Indomie 5 minutes. The following table costs Bagoster business products in Baubau City:

Table 1
Cost Classification of Bagoster Business Products in Baubau City

No	Description	(rupiah)
1	Indirect Raw Material Costs	475,000 (13 kg)
2	Indirect Labor Costs	800,000 IDR (per month)
3	Overhead Costs (other than MOC and LOC)	175,742 IDR (100 servings)

Remarks: MOC (overhead cost of material), LOC (overhead of labor)

Conventional Recording Method

Based on data and other information obtained by researchers at the Bagoster business, the recording method they do is still using conventional methods in recording product costs, this is due to a lack of knowledge about the advantages of recording the ABC method and also the ability to record financial statements that are still lacking. This method goes through several stages, namely identifying the various types of products produced, the costs of direct raw materials and direct labor, the form and amount of overhead costs and all production, after which the cost a unit using conventional cost recording is known.

The conventional recording method is done by identifying all the costs incurred, both the costs of materials, labor, and overhead costs and then assigning all these costs to the products produced. By using the information presented, the production of 100 portions of the resulting product is then assigned to 4 products, namely 25 Fried Meatballs, 20 Monster Fried Meatballs, 30 Tofu Walik, and 25 Monster Fried Indomie. The cost of direct materials, as explained above, is that dough is used for all products so it is difficult to trace directly, so it is classified as BBTL. So those who have BBL are only Tofu Walik with the use of tofu for IDR. 1,250 per serving and Monster Fried Indomie for IDR. 3,000 per portion. The direct labor cost is IDR. 800,000 per month and can produce 100 portions of product per 3.3 days (9 hours/day) then the laborer works for 30 days per month. BOP-BB or dough used is IDR. 9,391 per portion, then the other BOP which consists of gas cylinder costs of IDR. 816.67 per portion, cooking oil of IDR. 800 per portion, and equipment depreciation of IDR. 13,880 (3.33 days) or 1,388 per portion. The following is the charging of product costs using the conventional method in the Bagoster business in Baubau City with a total production of 100 product portions:

Table 2
Conventional Method Recording

No.	Cost	Fried (IDR)	Meatballs	Monster Meatballs (IDR)	Fried Tofu (IDR)	Walik	Monster Fried Indomie (IDR)
1	Direct material	-		-	37,500		75,000
2	LOC	22,000		22,000	22,000		22,000
3	MOC	234,756		187,881	281,707		234,756
4	Other OC	43,886.75		35,110	52,664		43,886.75
	Total	300,642.75		244,991	393,871		375,642.75
	Number of units	25		20	30		25
	Product cost per units	12,025.71		12,250	13,129		15,025

Remarks: MOC (overhead cost of material), LOC (overhead of labor)

The results of the calculation of the conventional method contained in the table above, provide information about the difference in product costs per unit between one product and another.

ABC Method of Recording (*Activity Based Cost*)

The recording of the ABC method is a recording that first detects the cost activities that occur, besides that the cost driver or cost drive must also be detected, then after that it is only charged to each product produced by the company or company. a business, thus providing a more accurate cost calculation. The second method is the method of recording activity based costing, this method first identifies the various types produced, direct material costs, direct labor, overhead costs, then identifies the types of overhead costs and activity cost drivers, the last step is to charge costs. these costs to the resulting product. After the two methods have been calculated, the results of the calculation of these methods are compared to find out the difference in values and conclude which method is the best that must be applied by the Baubau City Bagoeter business.

The results of the identification of activities that occur in the Baubau City Bagoster business by the research team are the activity of changing the dough into a finished product where the dough is used for all products produced, so that the costing must be done correctly in accordance with the portion of product usage. Then there is frying activity, but based on the data the oil used is relatively the same between one product and another, so that the costing is evenly distributed for all products produced. The next activity is frying activity using gas cylinders, where different frying times will result in different costs between products. Lastly is the depreciation expense of the equipment that is charged. OC of raw materials in the form of dough used in production differs from one product to another, the following table BOP-BB:

Table 1
OC-Material (Overhead Cost of Material)

No.	Product	Weight (grams)	Product unit	Cost/gram (IDR)	Amount (IDR)
1	Fried Meatballs	255	25		235,875
2	Monster Fried Meatballs	345	20		255,300
3	Tofu Walik	264	30	37	293,040
4	Monster Fried Indomie	164	25		151,700

Calculations for OC-Gas used in frying are:

Table 2
OC-Gas (Overhead Cost of Gas)

No	Product	Time (minutes)	Cost/4 Product (IDR)	Unit of product	Amount (IDR)
1	Fried Meatballs	6 (22%)		25	17,963
2	Monster Fried Meatballs	6 (23%)		20	15,023
3	Tofu Walik	10 (37%)	3,266	30	36,252
4	Monster Fried Indomie	5 (18%)		25	14,697

The calculation for the OC-Depreciation of Equipment obtained from the total price of the equipment used is IDR. 1,500,000 with a useful life of 1 year.

Table 3
OC-Depreciation of Equipment

No	Product	Time (minutes)	Depreciation/4 (IDR)	Products	Unit product	of	Amount (IDR)
1	Fried Meatballs	6 (22%)	555.2		25		3,053.5
2	Monster Meatballs	Fried 6 (23%)			20		2,554
3	Tofu Walik	10 (37%)			30		6,162.72
4	Monster Indomie	Fried 5 (18%)			25		2,498.4

The following is the calculation of activities and cost drivers in the calculation of the ABC method:

Table 4
Calculation of the ABC Method

Product	Fried	Meatballs	Fried Monster Meatballs	Tofu Walik	Monster Fried Indomie
Cost of					
Direct Material	-	-		37,500	75,000
OC-Labor	22,000	22,000		22,000	22,000
OC-Material	235,875	255,300	293,040	151,700	BOP
OC-Oil	20,000	16,000		24,000	20,000
OC-Gas	17,963	15,023		36,252	14,697
OC-DoE	3,053.5	2,554		6,162.72	2,498.4
Total	298,891.5	310,877		418,954.72	285,895.4
Production Units	25	20		30	25
Cost/Unit	11,955.66	15,543.85		13,965,157	11,435.816

Remarks: OC (overhead cost)

Discussion

Based on the calculation of costs incurred in the Bagoster Business in Baubau City which produces Fried Meatballs, Monster Fried Meatballs, Tofu Walik, and Monster Fried Indomie. Fried Meatball products cost a total of 300,642.75 according to conventional calculations with a total of 25 portions consisting of OC-Labor IDR 22,000, BOP-BB IDR 234,756, and OC-Other 43,886.75. As for the calculation of the ABC method, the total cost spent is IDR. 298,891.5 which consists of BOP-TK IDR. 22,000, OC-Material IDR. 235,875, OC-Oil IDR. 20,000, OC-Gas IDR. 17,963, and OC-Depreciation IDR. 3,053.5. . Meanwhile, the cost per unit for the conventional method and the ABC method are IDR 12,025.71 and 11,955.66, respectively. There is a slight difference of IDR 70.05. This is because the allocation of all cost calculation methods is almost the same, but the ABC method still provides more detailed and accurate cost information.

The Monster Fried Meatball product according to the conventional method uses a total cost of IDR. 244,991 in producing 20 portions, this cost consists of OC-Labor IDR. 22,000, OC-Material IDR. 187,881, and OC-Others IDR. 35,110. As for the ABC method, the total cost is IDR. 310,877 consisting of OC-Labor IDR. 22,000, BOP-BB IDR. 255.300, BOP-Oil IDR. 16,000, BOP-Gas IDR.15,023, and

OC-Depreciation IDR. 2,554. The cost per unit for the conventional method and the ABC method are IDR 12,250 and IDR 15,543.85, respectively, meaning that there is a very significant cost difference of IDR 3,293.85. These differences are partly because the conventional method presents low costs for raw material costs because it directly charges the total available dough ingredients to the number of products produced without looking at the size of the Monster Fried Meatball portion. Likewise for BOP-Gas, the conventional method imposes costs on the total product produced without looking at the length of time the product is fried, so the conventional method is less accurate.

Tofu Walik product, the conventional method costs a total of IDR. 393,971 for 30 portions of product consisting of direct material cost IDR. 37,500, OC-Labor IDR. 22,000, OC-Material IDR. 281,707, BOP-Other IDR. 52,664. Meanwhile, by using the ABC method, the total costs incurred were IDR. 418,954.72 which consisted of direct material cost IDR. 37,500, OC-Labor IDR. 22,000, OC-material 293,040, OC-Oil IDR. 24,000, OC-Gas IDR. 36,252, OC-Depreciation 6,162.72. The product costs per unit for the conventional and ABC methods are IDR. 13,129 and IDR. 13,965,157, respectively, so there is a difference of IDR. 836,157. This amount has a significant difference, this is because the conventional method equalizes the cost of using OC-Material evenly to the product without looking at the amount of dough used. Likewise with the use of gas, the conventional method divides evenly as OC-material, even though the OC-Gas for Tahu Walik products should be more and cannot be evenly distributed, this is because Tahu Walik is fried for 10 minutes, this time is longer than that of Tofu Walik. other products so that they absorb more BOP-Gas than other products. In this case, the ABC method records costs more accurately than the conventional method.

The last product is Monster Fried Indomie, this product costs a total of 25 servings, which is IDR 375,642.75 using conventional methods consisting of BBL IDR 75,000, BOP-TK IDR 22,000, OC-Material IDR 234,756, BOP-Others IDR 43,886, 75. While recording costs using the ABC method, the total cost is IDR 285,895.4 which consists of BBL costs IDR 75,000, BOP-TK IDR 22,000, BOP-BB IDR 151,700, BOP-Oil IDR 20,000, OC-Gas IDR 14,697, OC-Depreciation IDR 2,498 ,4. The cost per unit using the conventional method and the ABC method is Rp. 15,025 and Rp. 11,435.816, respectively, so the difference is very significant at Rp. 3,589,184. If the Monster Fried Meatball product calculation is higher than the ABC method, then the Monster Fried Indomie product is the opposite, this is partly because the conventional method charges a higher cost even though this product uses the least amount of dough compared to other products, which is only 164 grams per serving. So, in this case the recording method using the ABC method is more accurate than the conventional method.

So, the conventional method only incorporates the cost of raw materials, labor costs, and overhead costs into the various products produced. as has been stated that first identify all the costs of raw materials used, after getting the total cost of raw materials then all these costs are charged to all products produced without considering the amount of use of raw materials for each product produced. It is different from the activity-based cost (ABC) method which pays attention to this. conventional methods charge raw material costs based on activities or cost drivers for each product, such as paying attention to the amount of raw material used for each product, as well as the use of costs for gas cylinders, the use of gas cylinders for conventional methods is the same as raw materials, conventional methods identify the total cost of cylinders the gas used then assigns all these costs to the type of product produced, so the cost allocation is evenly distributed or the same for all products. In contrast to the activity-based cost (ABC) method, this method identifies cost drivers and then allocates these costs to the resulting product. Based on research, the fact is that each product is fried at different times, so it causes cost differences between one product and another. The activity-based cost (ABC) method identifies the frying time for each product, then charges the cost based on the frying time for each product. In this study, it turns out that the use of raw materials and frying time for each type of product produced by the Bagoster business in Baubau City is indeed different, so the costs generated by using the activity-based cost (ABC) method are different from the conventional method. based cost (ABC) is more accurate in determining product costs per unit produced by the Baubau City Bagoster Business.

The results of this study are in accordance with the majority of references mentioned, such as research including research conducted by Rida and Juli conducted a study with the title "Analysis of the Application of *Activities Based Costing* in Determining Taif Amaris Madiun Hotel Room Rental Prices, then Lailatus Sa'adah and Chusnul Muchfaidzah researched with the title "Application of *Activity Based Costing* on Cost of Production in SMEs Batik Sekar Jati", Dewa Ayu Putu Treanika with the title "Application of Activity Based Costing Method in Determining the Cost of Costing Services for Sinar Sip Mobile Banking Transactions at PT. Bank Sinar Harapan Bali Operational Headquarters" (Treanika,

2012), Ida Fauziah with the title "Activity Based Costing System as The Basis for Determining The Cost of Production" (Fauziah, and Dzulkrirom, 2014), Faizal Satria with the title "Analysis of Conventional Calculation Methods and Activity Based Costing Methods in Determining International Loading and Unloading Service Rates at The Terminal Kontainer PT Pelabuhan Indonesia III Semarang" (Desitama, and Poniman, 2015), Neni with the title "Analysis of Production Cost Determination with Activity Based Costing Approach at UD. Prima Bhakti Karawang" (Triana, and Fathurohman 2016), Educate with the title "Analysis of Unit Cost Calculation of Circumcision Services with Activity Based Costing Approach at Setia Budi Clinic Jambi" (Afrida, Pribadi, Marwati, 2013), Imam Mulyono with the title "Method of Calculating Unit Cost of Health Services Using Conventional Methods and Activity Based Costing" (Mulyono, 2017), Arofah Nur Sholihah with the title "Comparative Analysis of Hotel Room Costs Between Full Costing and Activity Based Costing" (Nurlaela, 2017), Fahmi Hikmah with the title "Analysis of Application of *Activity Based Costing* in Determining Hotel Room Rental Prices" (Faishal et al., 2018), Jasman with the title "Analysis of The Cost of Production of Haulmaster Fender Products Ordered by PT Vale Using The ABC Method" (Jasman, 2018), Lisa with the title "Analysis of Calculation of Cost of Production Using the Activity Based Costing Method as the Basis for Determining the Selling Price of Catfish Shredded" (Thulfadilla, 2021), and Yulia with the title " *Activity Based Costing* to Increase Company Profitability" (Audina, and Lestari, 2021).

The results of some of these studies indicate that there are differences in the results of the conventional method of calculating costs and the method of experiencing *Activities Based Costing*, so there are over costed and under costed, but the calculation of *Activities Based Costing* provides a more accurate calculation than the conventional method.

CONCLUSIONS AND SUGGESTION

This study provides information that used of conventional methods has several weaknesses in determining product costs compared to the activity-based cost method which calculates more details in presenting product costs a unit in the Bagoster business in Baubau City. So that partners are expected to use the activity-based cost method in calculating the product a unit. The researcher's suggestion for the next researcher is to keep researching the comparison of the two methods but in different objects.

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