

**THE ANALYSIS OF UNDERSTANDING SMEs TO COST OF PRODUCT  
DETERMINING THE PRICE AND THE IMPACT ON BUSINESS PROFIT IN TOURIST  
DESTINATION OF SOUTH COAST TOURISM AREA IN GARUT REGENCY**

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**ABSTRACT**

*The purpose of the research is to analyze the understanding of SMEs on the cost of products in determining the selling price and its impact on operating income in area tourist destinations of South Coast tourism area in Garut regency. There are 30 samples of SMEs of the lodging industry and 30 SMEs of the fisheries industry. The data used is the result of questionnaire and interview processing. The result of the research shows that in general the SMEs of the inn industry and fishery industry are not understanding about the need for financial statement, let alone in making financial statement, do not understand the cost of goods, selling price and other operational costs. So the impact of these SMEs in general have never recorded the costs as an element for determining the selling price and cost of goods. Costs that are often and definitely recorded in the inn industry is electricity, due to feared there is termination and is a liability to be paid. While in the fisheries industry is often and definitely recorded is the cost of rent. Both of these (the cost of electricity and rent) are not used as a determinant of cost of goods sold and prices. This condition affects the recognized profit as an estimation, and surely if it is recorded there will be a difference between the actual and the estimated loss on record.*

Keywords: Cost of goods sold, selling price and Profit

**INTRODUCTION**

Tourism industry is being developed in Indonesia one of which is expected to bring in and increase state revenue. In other words, all business related to tourism is a commercial business with the main purpose of bringing in foreign exchange. This condition or expectation is evident as shown in table 1.1:

**Table 1: Key Performance Indicators of the Ministry of Tourism**

Key Performance Indicators	2016	2015	2014
Tourism contribution to GDP (%)	4,03	4,23	4,01
Tourism contribution to GDP (Trillion)	500,19	461,359	391,487
Foreign exchange generated (Billion \$)	12,7-13,6*	11,9	11,17
Visits of foreign tourists (million)	12,02	10,4	9,44
The number of domestic travelers (millions travel)	263,68	255,05	251,2
Contribution of national employment ( million people)	12.	12,16	10,32

Source: data processed from LAKIP 2014; 2015,2016 Ministry of Tourism,

Along with the development of tourism industry will not be separated from the development of SMEs in the around area, especially the merchant of services and other goods. If the growing tourism area will also develop the surrounding areas or villages, which are mutually integrated, for example, the tourists see the beauty of nature and they must while enjoying the special eateries of the area or other food and a comfortable place to enjoy it.

This research will examine the SMEs in the tourism area because SMEs in the tourism area has a very large contribution, SMEs (Small Micro Business) is a form of small business community whose establishment based on one's initiative. In addition they contribute to local revenue or foreign exchange. SMEs have a role in reducing the unemployment rate in Indonesia. Thus, SMEs should be able to continuously develop themselves and improve continuously for the benefit of tourism development.

But the problems that occur in SMEs today are (1) capital, where many of the perpetrators of SMEs who believe that his company will grow and can expand marketing, but constrained from the limited capital. Even some of the SMEs have not been

grabbed by financial institutions (banks), so many of the SMEs take the road to take advantage of microfinance institutions despite the burden and risks are quite heavy. (2) the data recording of SMEs is still very difficult in calculating the cost of goods or actual operating costs, so that affect the selling price and impact on earnings. Although impressed the order of bookkeeping is trivial, in fact with the bookkeeping data is a company can measure success and plan the company's strategy in the future

The SMEs selected are SMEs who are in tourism destinations in the southern coast of tourism area in Garut regency i.e. Santolo, Sayang Heulang and Rancabuaya Beach which is focused on services indrusri of lodging and fishery. This area is researched because the number of tourist visits is still relatively very small compared by the others. So there is the possibility of SMEs here have problems in the understanding of bookkeeping/data recording or financial statements and the determination of basic prices resulting in the sale price and profit to be relatively unreasonable, in other words lead to too high selling prices that impact is not sold or too low resulting in this SME can not last long so that tourists do not enjoy the services provided that relatively little impact for the tourists who come.

According to Dagustani (2018), the arrival of tourism destinations in the southern coast of tourism area in Garut district is driven by the need to break apart from routine activities, as well as a sense of curiosity towards unknown destinations, but after visiting it felt not in line with expectations. Problems arise when needs that the cause a boost, can not be met by the destination as a tourism service provider that is the SMEs. Thus, the researcher is interested to know the real problem happened from two aspects which generally happened in SMEs. That is the aspect of understanding of SMEs in determining the cost of products and understanding of the bookkeeping or financial statements of the business, because with the understanding of the financial statements or bookkeeping as a result of its performance, then these SMEs will automatically be pushed to improve themselves or improve their business continuously, and if they understand the determination of the basic cost of services provided by the services and goods will be in accordance with a reasonable price, so that tourists can enjoy it and the SMEs will survive, and compete in a healthy and continuously serve the services to the tourists well. The purpose of this research is to examine the understanding of SMEs to the cost of products to determine the selling price and its impact on business profits that are focused on the tourism services industry and fisheries in tourism destinations in the southern coast of tourism area in Garut Regency include Santolo, Sayang Heulang and Rancabuaya Beach.

## LITERATURE REVIEW

### Understanding

According Sudaryono (2012: 44), understanding is the ability of a person to capture the meaning and meaning of the material being studied, expressed by describing the main content of a reading or change the data presented in a certain form to another form.

### Cost of Product

The cost of production is the costs used during the production process, where the costs include raw material costs, labor costs, and factory overhead costs (Komara and Sudarma, 2016). According to Mulyadi (2012: 14) the cost of production is the amount of costs incurred to process raw materials into finished products ready for sale.

Hornrgren (2008) describes the cost of goods manufactured is the cost of goods purchased for processing to completion either before or during the current accounting period. Cost is the sacrifice of an economic resource that is valued in units of money, which have occurred or potentially will occur, to achieve a particular goal. According to Mulyadi (2010: 8) is the sacrifice of economic resources as measured in units of money which have occurred, are occurring or are likely to occur for a particular purpose.

### Selling price

The selling price is the full cost plus the reasonable or profit cost desired by the company charged to the buyer or customer for goods or services sold or delivered (Wahyuni, 2015). According to Komara and Sudarma, (2016), that the price is the monetary amount charged by a business unit to the consumer for the products or services sold, in the hope that the selling price charged can cover the full cost associated with the product or service and generate the desired profit the company. According to Eko Widodo (2013: 184), stating the selling price or the offer price is the company calculates the cost of the product and then adds with the desired profit.

Anwar et al (2010) states that in determining the selling price can use several ways as follows (1) Total Cost Method is the selling price determined from total cost plus% margin (of total cost). The total cost consists of production costs, marketing costs, administrative costs and general. Simply selling price (Production cost + Marketing cost + Administrative and general costs) + (% margin x Total cost).

### Operating profit

Profit is a positive difference as a result of selling products and services at a price higher than the cost to produce the product or service (Putranto, 2017). Yusuf (2011: 31) states, profit is the difference between the income with the burden or loss is the difference between the income with the burden so that the profit is the difference of more or less between income and expenses. As Wild & Subramanyam (2010: 109) state that Profit is a summary of the net result of operating business activities within a certain period expressed in financial terms.

### **The relationship between the cost of the Product and the selling price and its impact on operating income**

Barus et al (2016) stated that the operational expenses have a significant effect on business revenues, business income has a significant effect on the net income of the company, the effect of operating expenses and business income has a significant effect on net income in the company. Ernawati (2015) states that there is a significant influence between operational costs and net income where operating costs negatively affect net income. This means the lower the operational costs the higher the profits earned and vice versa. Inventory turnover as a moderating variable negatively affects the relationship between operating costs and net income. This means that lower inventory turnover reduces the effect of operating costs on net income. In the inventory turnover test result is pure moderator which means the inventory turnover variable is pure moderation variable.

Efilia (2014) states that business income has a significant effect on net income in the company. Operating expenses have no significant effect on net income. Operating revenues and operating expenses simultaneously have a significant effect on net income. The result of research of Islaili (2013) if all the cost of product is hit by the average calculation, then added profit margin to be used as the basis for determining the selling price hence the company profit will be very minimal, this happened because management less able to calculate. The actual calculation with the average calculation is greater than the average, so it affects the company's earnings because of lack of management in managing the assets of the company.

The results of Anwar et al (2010) show that the calculation of the cost of production conducted by the company under study has not been accurate. This is because the company did not include one of the cost components that resulted in higher selling price compared to the selling price of similar companies in other words the calculation of the cost of production according to the company is larger than it should be. Susanto (2017) suggests the results of his research where the calculation of cost of production by using different methods will experience the difference so it will affect the selling price, as well as impact on earnings.

Komara and Sudarma (2016) in the results of his research stated that the calculation of the cost of production and the determination of selling price does not have a big effect on the selling price because there are other factors that influence the proportion of the order and the desired percentage of profit. The more order quantity then the calculation of cost of goods manufactured higher while the percentage of profit is getting smaller.

Agustini et al (2017) calculates costs such as raw material costs, labor costs, and factory overhead costs. They are added by charging 10% VAT and rejection 2%. Based on the results of research by calculating the cost of the right production of the company can determine the right selling price, so that the product is not too expensive and also not too cheap, with the impact of the cost of production to the determination of selling nutrients. So the company will not lose because it is able to calculate or they make a profit if the product is sold at a set price, and if the company has earned then it will affect the sustainability of the company itself and the company will be able to survive long. But in addition to the cost of production there are some things that also affect such as competitors, market trends, how to pay customers whether through cash or by credit, and also look at the type of consumer character (retailer, wholesaler).

Setiadi et al (2014) stated in the analysis result Determination of product selling price charged to consumer is made based on production cost per unit plus markup percentage. The desired markup percentage of the company is 30% of the cost of production per unit in order to obtain a more adequate profit and can cover the production costs incurred. Apparently this method is more effective.

Widyawati (2013) concluded that the three companies researched turned out to be more profitable if the selling price set using the method of calculating the selling price of mark up and seen from his calculation that there is a correlation of the application of the mark-up method of determining the selling price of the "amplang" because in each determination the selling price must mark up to get a desired profit (margin percentage).

Putranto (2017) states that there is influence of production cost to company earnings at SMEs in Wonosobo District, In addition, there influence of production cost and sales to company earnings together at SMEs in Wonosobo District, and acceptable truth. Wahyuni (2015) states that the profit earned for each product examined proved to increase if the company in determining the selling price using cost plus approach with the concept of total cost. The desired profit originally expected to be maximum and it can actually be realized.

### **RESEARCH METHODS**

The research method using descriptive data. According to Sekaran (2017) descriptive research approach is a data collection technique that describes the characteristics of people, events, or situations. Descriptive method here will describe the variables researched namely the understanding of SMEs to the cost of products to determine the selling price and its impact on business profits that focused on the indices of lodging and fishery services on tourism destinations in the southern coastal tourist area of Garut district Santolo, Pantai Sayang Heulang and Rancabuaya .

Processing using a percentage of questionnaires given numbers 1 to 3 which is not good (weight 1), less good (weight 2), and well given weight 3. Then the questionnaire multiplied by the next weight compared with the actual and ideal weight, resulting in three categories namely not good, not good and well adapted to the question. The data used were primary questionnaire and interviews were given to 30 SMEs in the hotel industry and 30 SMEs in the fisheries industry were taken randomly. Sampling techniques according to nasution (2013) that samples can be taken at least 10 to 15% of the population.

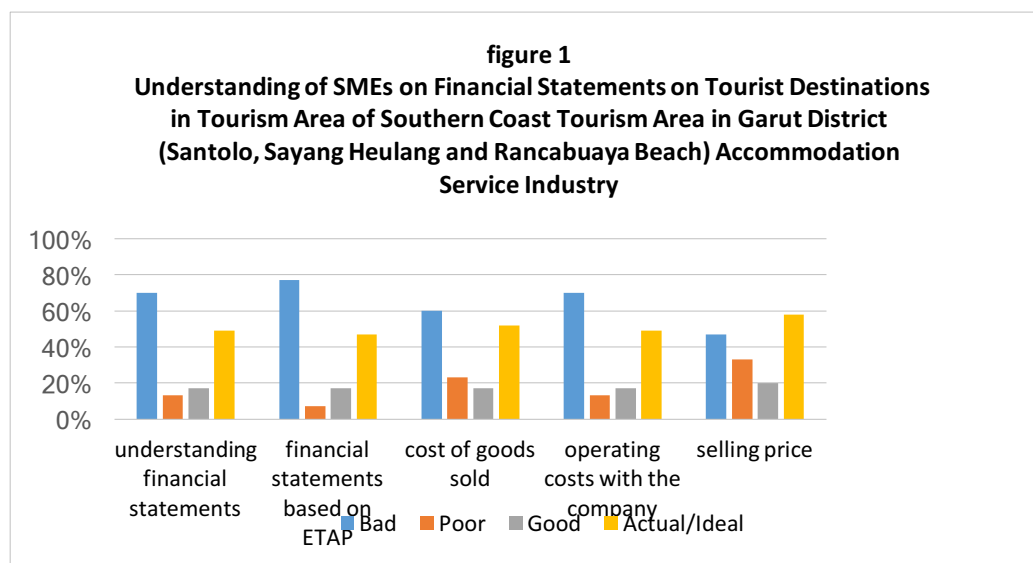
**RESULTS AND DISCUSSION**

Based on the results of research that has been done on 30 respondents of the hotel industry and 30 respondents of fisheries industry can be seen in the table and picture below. Based on Table 2 and Figure 1, the understanding of SMEs on financial report / bookkeeping in tourism destinations of southern coastal tourist area of Garut regency (Santolo Beach, Sayang Heulang Beach and Rancabuaya) Accommodation Service Industry. Visible SMEs studied in general do not know and do not understand about the need for financial statements in a business (70%), Especially make ETAP-based financial statements about 77% never knew. Similarly, the calculation of cost of goods mostly do not know (60%). The name of operating costs in the business is not understood too, about 70% who say so. knowledge of the determination of cost of goods is not understood by SMEs about 73%. Do not understand about the selling price of about 47%. Seeing this condition shows only a small number of SMEs who know or know about the financial statements of a business, always make financial reports, understand operational costs, understand about the determination of the selling price and the determination of the cost of goods.

**Table 2: Understanding of SMEs on Financial Statements on Tourist Destinations in Tourism Area of Southern Coast Tourism Area in Garut District (Santolo, Sayang Heulang and Rancabuaya Beach)Accommodation Service Industry.**

	Information	Bad	Poor	Good	Actual / ideal	category
1	Knowing and understanding about the need for financial statements in a business	70%	13%	17%	49%	Poor
2	Always create company financial statement based on ETAP	77%	7%	17%	47%	Poor
3	Knowing and understanding the cost of goods	60%	23%	17%	52%	Poor
4	Knowing and understanding about operating costs within the company	70%	13%	17%	49%	Poor
5	Knowing and understanding about the selling price	47%	33%	20%	58%	Poor

Source: Results of questionnaire processing



Viewed from the category as a whole entered at the actual weight below 50%, In the sense of lack of understanding, only one above that is understand and know about the selling price of about 58%, even this same entry in the category less understood. The result of the research means that the SMEs studied in general do not understand and do not know, because their knowledge is still minimal, and do not try to understand it, for this SME that is important merchandise and do not feel loss even though the actual calculation must be a loss. In fact there are from some respondents who said the existing conditions alone is considered quite profitable, but if it is understood and done recording must occur excess costs and others.

Most of them understand that in general they have used the bookkeeping of the innkeeper usually from outside the location mostly from bandung, jakarta and Bali, so these guided SMEs are given guidance as bookkeeper or make financial report.

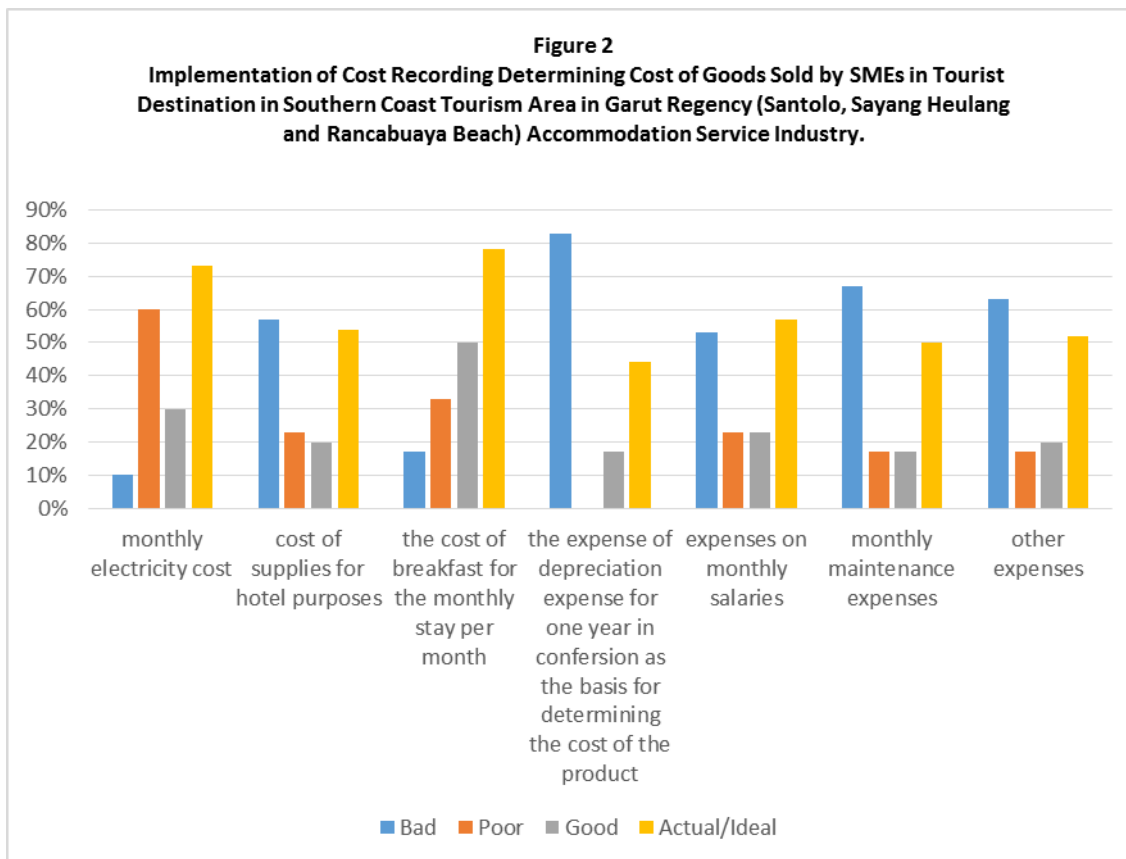
**Table 3: Implementation of Cost Recording Determining Cost of Goods Sold by SMEs in Tourist Destination in Southern Coast Tourism Area in Garut Regency (Santolo, Sayang Heulang and Rancabuaya Beach) Accommodation Service Industry.**

	Information	Bad	Poor	Good	Actual / ideal	category
1	Record the monthly electricity expenditure	10%	60%	30%	73%	Good
2	Record the cost of toiletries, washing towels, washing bed cloth per month for hotel purposes	57%	23%	20%	54%	Poor
3	Record the cost of breakfast for the monthly stay per month	17%	33%	50%	78%	Good
4	Record the expense of depreciation expense for one year in confersion as the basis for determining the cost of the product	83%	0%	17%	44%	Poor
5	Recording expenses on monthly salaries	53%	23%	23%	57%	Poor
6	Record monthly maintenance expenses	67%	17%	17%	50%	Poor

**Source: Results of questionnaire processing**

Based on Table 3 and Figure 2 Implementation of Cost Recording Determining Cost of Goods Sold by the SMEs in tourist destinations of southern coast tourism area of Garut regency (Santolo, Sayang Heulang and Rancabuaya Beach) Service Industri like accomodation quite fluctuating opinion. Where in general the SMEs rarely record monthly electricity expenditure of about 60% and 10% never, only 30% who always record the cost of electricity. In general, SMEs do not record expenses for toiletry equipment, wash towels, wash shoes per month for lodging purposes (57%). Similarly, the expenditure of a one-year depreciation expense as the basis for determining the cost of the product in general or about 83% never recorded it. The salary cost at about 53% does not record it as well. Especially note the monthly maintenance costs, about 67% say rarely record it and some even never record it. The expense of breakfast costs for the stay per month mostly recorded (50%).

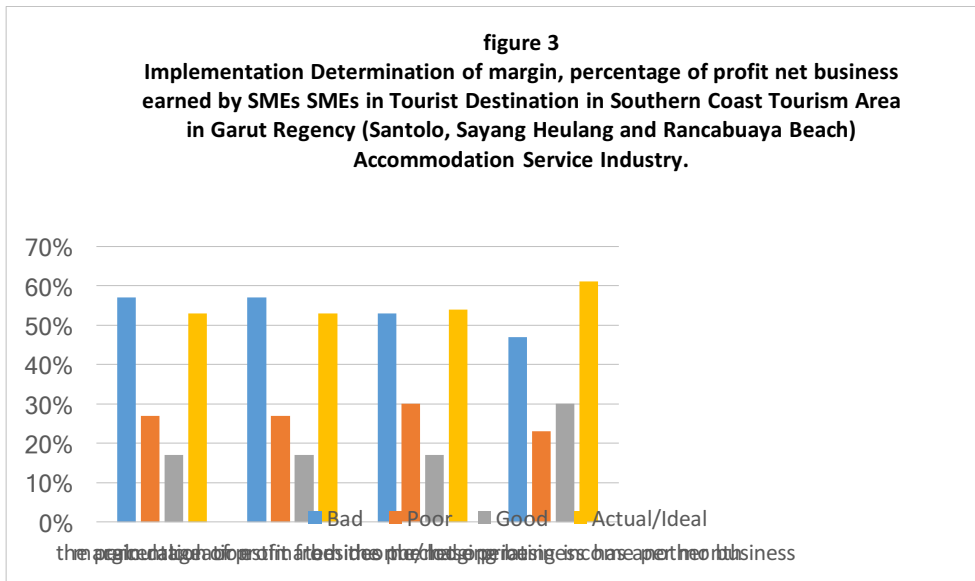
This condition is meaningful because most of them do not know and understand it against the bookkeeping, so it can not be felt the benefits and functions, let alone be used as the basis of determining the cost of goods sold and prices that impact on actual profit and can sell compete with others. Only the cost of electricity mostly recorded or sometimes recorded, and even then not for the determination of the cost of goods just to be known, and as a record of receivables to be paid to PLN, afraid subject to electricity. In terms of the cost of breakfast they often mencatatanya even mandatory, because in general SMEs ordering or ordering food for breakfast to other SMEs who have business in the field of food, so they are diligent to always record it as a note of debt. But if making meals or suggestions themselves rarely take notes even notes also exist



Like the results of previous research, in determining the cost of goods if there is one component left behind, it will be greater fall on determining the selling price, so it can not compete with similar businesses and ahirnya closed. Especially in SMEs do not understand, do not understand and do not record it, can be imagined. There will be a mistake in determining the selling price, which impacts on profit as well. In the sense that if overall diliat all costs are generally based on an estimate of SMEs.

Based on Figure 3 Implementation of Margin Determination, Percentage of Profit and Net Operating Profit Received by SMEs and Other Business Ownership in tourism destinations of coastal areas south of Garut regency (Santolo Beach, Sayang Heulang Beach and Rancabuaya) Indrustri service lodging, generally enter in category less (below 66.88%). It never seems to make margin calculation (percentage of profit) in determining the selling price either based on the note or estimate (57%) and the percentage of profit from the purchase price if there is estimated about 5% to 20% about 57% that say so. Based on calculations or estimates, approximately monthly net income / net income is generally below 5 million about 53% say so. So in addition they have a side business (47%) that says so or side business as additional income.

If we rank from Table 2, 3 and Figure 3, this condition has a relationship, where the SMEs in general do not know and understand about the determination of the cost of goods, the determination of the selling price, the benefits of financial statements, let alone make, as well as operational costs, so that these SMEs not recording as disclosed in Table 2 such as electricity costs, lodging supplies, depreciation, salary, maintenance and overhead costs. Thus they do not specify a profit margin based on records, but there is only an estimate. the estimated margin of 5 to 20 percent (still far from the truth because of the estimates in general), so the average profit is below 5 million per month and it is still doubtful whether the profit or loss, because there is no record. They generally have other business as an additional that notabene actual level is not necessarily true.



**Table 4: Implementation of Recording of Sales Results Received by SMEs in Tourist Destination in Southern Coast Tourism Area in Garut Regency (Santolo, Sayang Heulang and Rancabuaya Beach) Accommodation Service Industry.**

	Information	Bad	Poor	Good	Actual / ideal	category
1	Always recording receipts from room sales	23%	27%	50%	76%	Baik

Source: Results of questionnaire processing

Based on Table 4 Implementation of Recording of Sales Results Received by SMEs in tourism destinations of southern coastal tourist area of Garut regency (Santolo Beach, Sayang Heulang Beach and Rancabuaya) industri Jasa Jasa, entry in the category always records revenue from the sale. This condition is seen around 50% say always record sales results and only about 23% say never record it, 27% say sometimes -This condition is much better than the conditions already stated (Table 2.3 and Figure 3), Why is that, because their only grip to know the performance of their business is good or not is from recording sales results. Given this record generally they feel his business has gone way and can be profitable. Padal is not necessarily because the details of previously issued costs are not recorded and counted. they feel no need to record it. Whereas if recorded and understand there is a possibility of loss. In fact, some respondents said they did not want to record the costs incurred which are important to the cost of living is fulfilled by selling the services of this inn, in the sense that they have enough notes. .

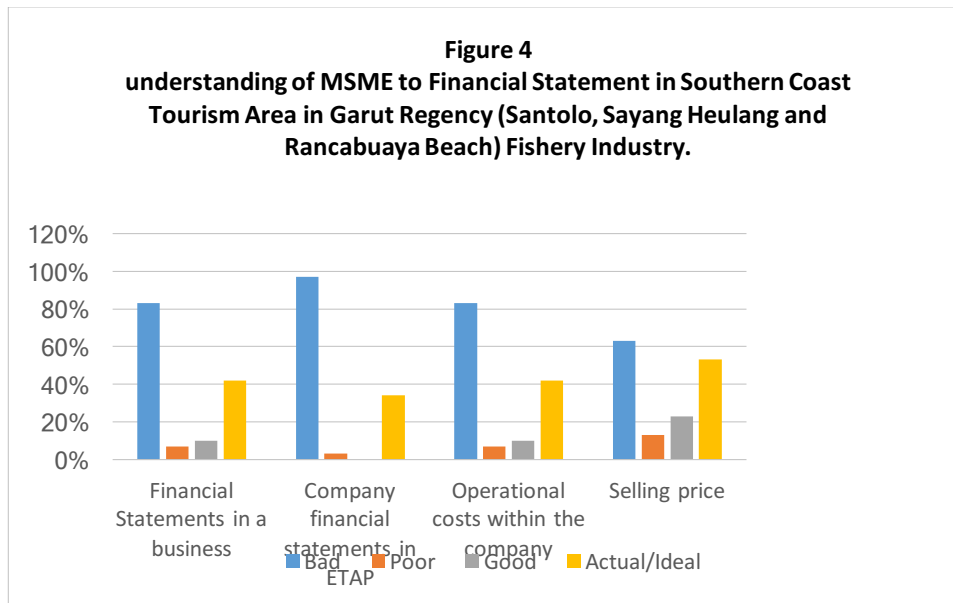
Based on Table 5 and Figure 4 Understanding of SMEs to Financial Statements in the Region in tourism destinations of southern coastal tourist area of Garut regency (Santolo Beach, Sayang Heulang Beach and Rancabuaya), In Fishery Industry. Of the respondents (SMEs) observed showed not at all know and did not understand the necessity of financial statements in a business, let alone based on ETAP, did not know and understand operational costs and selling price is very high that is above 80% (see Table 4 or Figure 4 ). In fact almost all who know and understand ETAP (entity without accountability) is not there at all (0%). This condition is caused by the SMEs are still minimal in science in general. Only a small number who even almost even 1 or 2 people

**Table 5: Understanding SMEs on Financial Statements in Tourist Destination in Southern Coast Tourism Area in Garut Regency (Santolo, Sayang Heulang and Rancabuaya Beach) Fishery Industry.**

	Keterangan	Bad	Poor	Good	Actual / ideal	category
1	Knowing and understanding about the need for financial statements in a business	83%	7%	10%	42%	Kurang
2	Always creating company financial statements based on ETAP	97%	3%	0%	34%	Kurang
3	Knowing and understanding about operating costs within the company	83%	7%	10%	42%	Kurang
4	Mengetahui dan memahami tentang harga jual	63%	13%	23%	53%	Kurang
	Rata-rata					

Source: Results of questionnaire processing





Based on Table 6 and Figure 5 Implementation of Cost Recording Determine Cost of Goods Sold by the SMEs in tourism destinations coastal tourist area south of Garut (Santolo Beach, Beach Heulang and Rancabuaya) in the Fisheries Industry. Generally, the cost of transportation of fish to fish purchases will be sold per month / day never recorded (60%), noting overhead costs and other expenses never cleared (70%), although there are still some respondents who always say to write it down. But noted the purchase price of fish is quite good, where they (the SMEs) generally always mencatatanya although there are still say rarely mencatatanya (68%). In terms of recording expenditures most rent is always recorded (40%) say so and about 37% say sometimes mencatatanya sometimes not. This rental fee is always recorded in fact just as a handle how much rent to be paid (debt payments), not for the determination of cost of goods sold. Then the recording of wages or wages of about 80% do not record it, because generally the owner is a seller and sometimes they do not take into account salary, only the focus of the sale only, so as if the seller is not paid salary, but according to accounting no matter what costs incurred should be recorded.

Implementation of Cost Recording on Cost of Goods By SMEs in Southern Coast Tourism Area in Garut Regency (Santolo, Sayang Heulang and Rancabuaya Beach) Fishery Industry

**Table 6: Implementation of Cost Recording on Cost of Goods Sold By SMEs in Southern Coast Tourism Area in Garut Regency (Santolo, Sayang Heulang and Rancabuaya Beach) Fishery Industry.**

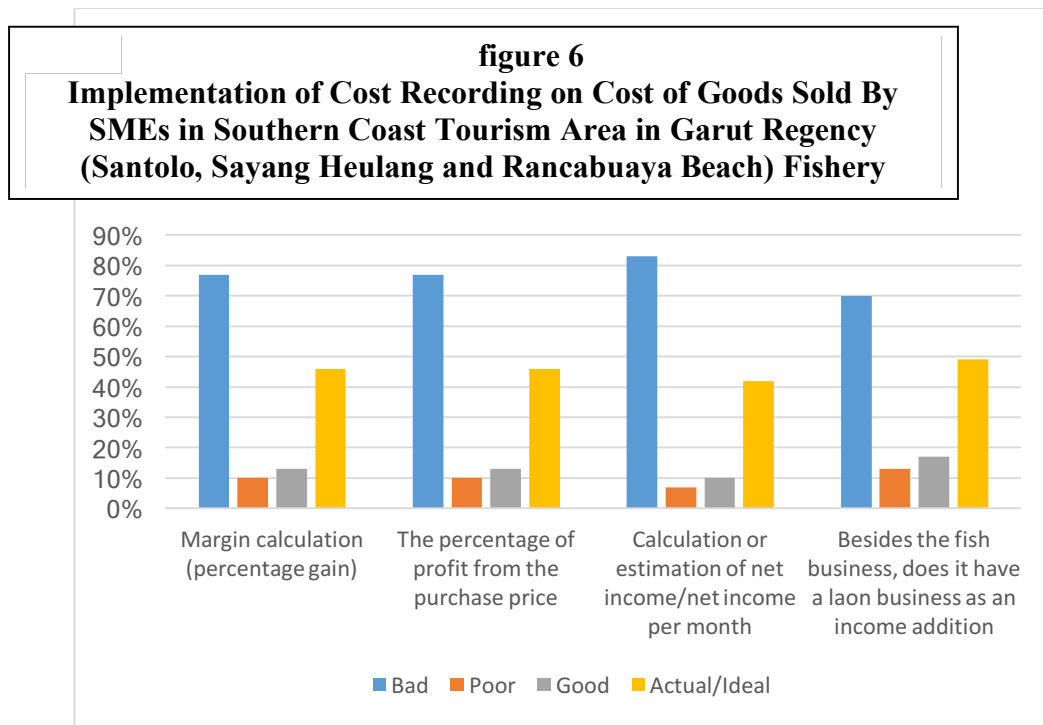
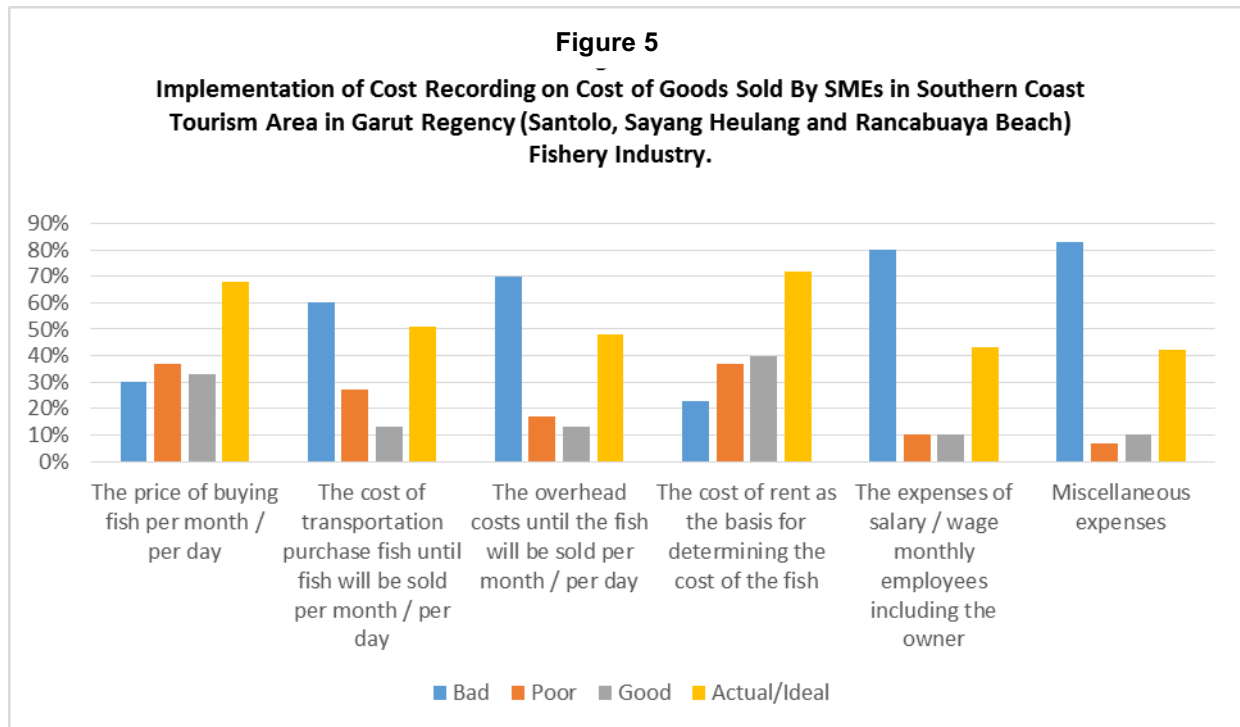
	Information	Bad	Poor	Good	Actual / ideal	category
1	Always record the price of buying fish per month / per day	30%	37%	33%	68%	Baik
2	Record the cost of transportation purchase fish until fish will be sold per month / per day	60%	27%	13%	51%	Kurang
3	Recording the overhead costs until the fish will be sold per month / per day	70%	17%	13%	48%	Kurang
4	Record the cost of rent as the basis for determining the cost of the fish	23%	37%	40%	72%	Baik
5	Recording the expenses of salary / wage monthly employees including the owner	80%	10%	10%	43%	Kurang
6	Recording miscellaneous expenses (other than raw material, labor and monthly overhead costs as a basis for determining the cost of the product	83%	7%	10%	42%	Kurang

**Source: Results of questionnaire processing**

Based on Figure 6 Implementation of Margin Determination, Profit Percentage and Net Profit Received by SMEs as well as Other Business Ownership in tourism destinations of southern coastal tourism area of Garut regency (Santolo Beach, Sayang Heulang Beach and Rancabuaya), at Indrusri Perikanan. Overall entry in the category never implemented. This condition is seen in which about 77% say never make margin calculation (percentage of profit) in determining the selling price based on the record or estimate. the percentage of profit from the purchase price of between 5% and 20% if there are about 77% say so, then either



based on calculations or estimates, approximately monthly net income / net income is generally below 5 million (about 83% of respondents), and generally do not have any other business as additional income raised by 70% of respondents.



This condition is an implementation of the inability of SMEs to understand the financial statements, cost of goods and do not record the costs in general, so the impact never make the contribution margin, the profit becomes minimal, the percentage of margin if there is in a small position.

Based on Table 7 Implementation of Recording of Sales Results Received by SMEs in the tourism destinations of the southern coastal tourist area of Garut regency (Santolo Beach, Sayang Heulang Beach and Rancabuaya) At Indrusri Perikanan. Entry in the category always records receipts from the sale of fish (40%), never recorded about 23%, less or sometimes record about 37%. This recording condition is not necessarily an application because it understands and knows the cost of goods, but they record it

just so tau how many producers today or per day and per month. Which, if combined with the costs incurred generally would not be balanced or happened selisih, or loss. In addition, the determination of the cost of goods is not appropriate, and sales come only market. Did not see the actual cost of goods.

**Table 7: Implementation of SME in Sales Record Southern Coast Tourism Area in Garut Regency (Santolo, Sayang Heulang and Rancabuaya Beach) Fishery Industry.**

	Information	Bad	Poor	Good	Actual / ideal	category
1	Always recording receipts from the sale of fish	23%	37%	40%	72%	Baik

Source: Results of questionnaire processing

## CONCLUSION

In general, the SMEs studied do not understand the need for financial statements, let alone make financial statements, do not understand the cost of goods sold, prices and other operational costs. So the impact of these SMEs in general have never recorded the costs as an element for determining the selling price and cost of goods, which ultimately specified selling price is generally only the result of estimation if there is or follow other traders (the market).

2. Selling price is determined based on the general etymasi, so the profit is based on estimation. If based on estimation, generally if calculated it will be the difference between actual and estimated, so that happened is loss and if not recorded losses will be very big. The results of sales in general are always recorded only as sales grip obtained how many (the basis of success or failure of business), not as a picture or comparison with the cost incurred. Rental costs are highly regarded and generally always recorded, not for the determinant of the cost of goods but as a handle to pay the debt or pay the rent in the fishery industry.

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