

## **As the Budget Control Production Costs At Mustika Karya Jaya Sakti CV**

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### **Abstract**

The purpose of this study is to find out budgeting and controlling production costs at PT Mustika Karya Jaya Sakti so that the production process runs smoothly. The type of research of the author is quantitative descriptive research. To achieve the goals of the organization where explicitly stipulates the authority and responsibility of each level of management and the part and relationship of the company command. The organizational structure of PT Mustika Karya Jaya Sakti is led by a Main Director, assisted by staff and employees. In the budget planning process, management must be realistic and optimism that is excessive or baseless. Carefulness in setting budget targets for sales, prices, production levels, costs, capital costs, cash flow, and productivity Determine the usefulness of the budget. For this reason, company goals and specific goals in the budget must show realistic expectations. The process of budgeting for PT Mustika Karya Jaya Sakti has included the participation of parts managers. This is intended as the basis for planning and financial control of the company. This budgeting is usually done every month. After the budget is approved by the directors then in Realizing the budget, the director makes a general guideline regarding the implementation of the budget. Managers are required to be efficient in using costs in the production process. Tirrenus so that the costs do not exceed the budget that has been prepared. Evaluation and reporting of production costs are things that are interrelated and very important Because with these two things the company can find out about the use of funds in the production process activities.

**Keyword: Budget, Control, Production Costs**

### **INTRODUCTION**

Budget as a system seems quite adequate to be used as a means of planning, coordination and supervision of all activities of the company. By using budgets, companies with better planning so that coordination and adequate control can be done anyway. Mustika Karya Jaya Sakti CV is one company that is engaged in the production of Barecore. The company spent high production costs such as the cost of purchasing raw materials and overhead costs in the period. For the sake of the survival of the company, it should be necessary to control the costs that will be incurred and reduces costs that are not effective in its activities. Therefore, companies need to implement accounting in order to support controlling costs. The better the application of accounting at the company will be better the cost control, while good cost control will facilitate the application of accounting within the company so that corporate objectives can be achieved.

There are three previous studies that conducts research on the budget. Here are the results of previous studies that used by the author as a reference: Athens Adharawati (2010) with the title Application of Accounting Accountability With the Budget as a Tool Control Costs (Case Study at PT. PELNI Makassar Branch Office) concluded that PT. Peln not memadai. Penerapan accounting at the company have not been adequate. This is supported by the application of the indicator unmet

accounting. Budgeting at. Pelni aims to determine the funds needed for each part of the company to finance all operations to be carried out and as a tool for management in preventing irregularities against the use of corporate funds. PT. Pelni separation costs have not done a controlled and uncontrolled costs with adequate, there is no separation between cost control and cost uncontrolled done on budget established by PT. Pelni. Rudi Abdullah (2015) with the title Application Responsibility Accounting With the Budget as a Tool Control Costs (Case Study at CV. Citra Niaga Fantastic Baubau) concluded that the application of accounting at the company have not been adequate.

Where the results of the comparison between the budget and the realization of the highest costs in 2014 is a rental fee of Rp. 429 344 000, the year 2015 is the highest security costs - cleanliness is Rp. 418 950 699. The comparison between the budget and the realization of the lowest costs in 2014 is a bank service charge is Rp. 359 713, while in 2015 the results of a comparison between the budget and the realization of the lowest cost is the cost that is equal to Rp.472.000 periodically. and Graceful Princess Anik (2013), entitled Evaluation of Application of Accounting Responsibility As A Means of Production Cost Control concluded that the implementation of the application of accounting pertanggungjawaban CV. Manado tiles grace insufficient, there are still some weaknesses such as the lack of classification of costs and delivery of account codes. Besides the implementation of cost control on the CV. Tile grace Manado, in particular the cost of production has been efisein do.The purpose of this study was to find out how sebaagi budget control production costs at Mustika Karya Jaya Sakti CV so that the production process runs smoothly,

## **METHOD**

In one study, the use of appropriate research methods, as well as a mature concept indispensable. It is intended that the research conducted can run smoothly. With the use of appropriate research methods, is expected to more targeted research activities, the results are representative, and can meet the objectives of the research that has been formulated. This type of research used by the author is a quantitative descriptive research.

Sugiyono stated (2008: 65) study is a quantitative descriptive study conducted to determine the value of an independent variable, either one or more variables (independent) without making comparisons or connect with other variables.

Object of this research is the budget and controlling production costs to maintain smooth production. Location of research at CV. Mustika Karya Jaya Sakti, which is located on Highway Lumajang-Tempeh Km.7, tomorrow, Lumajang. Research locations is based on the consideration that the CV. Mustika Karya Jaya Sakti is one of the largest wooden factory in Lumajang certainly have a strong management for a smooth production process.

Data quantitative research conducted. Quantitative data is data in the form of numbers or numbers. In accordance with the shape, the quantitative data can be processed or analyzed using mathematical or statistical calculations. Researchers data source is a data source Internal and External.

This research data source is an internal data sources. Internal data source is the data from within the organization which describes the state of the organization, include; financial statements, proof transaksi data in company reports. External data sources are data from outside an organization can describe the factors that may affect the work of an organization, include; bank checking account

statements, statements of changes in exchange rates, etc. While the types of data in this research is secondary data obtained from written documentation, oral and written statements, which are provided by the company relating to a general overview of the maintenance activities.

Data analysis technique

The steps in analyzing the data as follows:

1. Collecting all the data associated with the company's budget
2. Classifying the existing budget in the company.
3. Calculating the entire budget of the company to be controlling production costs.
4. Identifying the realization of a higher budget compared to the planned budget.
5. Identifying the cost of outside of the budget.
6. Conducting an analysis of the budget to control production costs in order to draw conclusions made by researchers.

## RESULTS AND DISCUSSION

Currently, plantation timber products have become popular and great demand along with eco-friendly environment program. Seeing the potential and great opportunities PT Mustika Buana Sejahtera (MBS), and then set up two decades later in 2005, as a subsidiary of our company. SBM specializes in the production Albizia sengon which includes a variety of products. Operated by the expertise and talented young professionals in the industry MBS produce unmatched quality and even has received international recognition, awarded by the Certification CARB Phase II (California Air Resources Board, No. TPC6 / CARB-ATCM / M019-HWPW014). Mustikatama Group we have several sectors: iodized salt, rice mills, wood working (rubber and pine merkusii), plywood and wood working (albazia falcata). 1987: Salt iodized factory, Mekarsari Jaya CV was founded, rice mill, CV Sumbersari Jaya is established. 1988: The rice mill, PT Karyasetya Mustikatama founded, 1993: Unit mill Saw, PT Mustika Bahana Jaya (MBJ) founded specializing in rubber and pine merkusii, 1996: MBJ began Finger Joint Laminated line, 1998: Finger Joint Laminated row Medan, North Sumatra, PT Sumber Karindo Sakti (SKS) established 2003: MBJ starting line Coating for value-added products, 2004: MBJ get JAS (Japanese Agricultural Standard) certification 2006: Plywood and Wood Industry works, PT Mustika Buana Sejahtera (MBS). founded specializing in Albizia falcata 'sengon'. 2009: MBS get CARB (California Air Resources Board) certification. Rice mill, PT Karyasetya Mustikatama founded, 1993: Unit mill Saw, PT Mustika Bahana Jaya (MBJ) founded specializing in rubber and pine merkusii, 1996: MBJ began Finger Joint Laminated line, 1998: Finger Joint Laminated row in Medan, North Sumatra, PT Sumber Karindo Sakti (SKS) established 2003: MBJ starting line Coating for value-added products, 2004: MBJ get JAS (Japanese Agricultural Standard) certification 2006: Plywood and Wood Industry works, PT Mustika Buana Sejahtera (MBS ). founded specializing in Albizia falcata 'sengon'. 2009: MBS get CARB (California Air Resources Board) certification. Rice mill, PT Karyasetya Mustikatama founded, 1993: Unit mill Saw, PT Mustika Bahana Jaya (MBJ) founded specializing in rubber and pine merkusii, 1996: MBJ began Finger Joint Laminated line, 1998: Finger Joint Laminated row in Medan, North Sumatra, PT Sumber Karindo Sakti (SKS) established 2003: MBJ starting line Coating for value-added products, 2004: MBJ get JAS (Japanese Agricultural Standard) certification 2006: Plywood and Wood Industry works, PT Mustika Buana Sejahtera (MBS ). founded specializing in Albizia falcata 'sengon'. 2009: MBS get CARB (California Air Resources Board) certification. MBJ began Finger Joint Laminated line, 1998: Finger Joint Laminated row in Medan, North Sumatra, PT Sumber Karindo Sakti (SKS) established 2003: MBJ starting line Coating for value-added products, 2004: MBJ get JAS (Japanese Agricultural Standard) certification 2006: Plywood and Wood Industry works, PT Mustika Buana Sejahtera (MBS). founded specializing in Albizia falcata 'sengon'. 2009: MBS get CARB

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To achieve organizational goals which expressly establishes the authority and responsibilities of each level of management and parts as well as the company command relationship. The organizational structure of CV Mustika Karya Jaya Sakti Utama is led by a Board of Directors, assisted by the staff and employees.

In the process of budget planning, management must be realistic and optimism exaggerated or unfounded. Accuracy in determining the budget goals for sales, prices, production levels, costs, capital financing, cash flow, productivity and determine the usefulness of the budget. For the purposes of the company and the specific targets in the budget should show a realistic expectation.

The process of breastfeeding budget Mustika Karya Jaya Sakti CV has included the participation of managers parts. It is intended as a basis for planning and financial control of the company. The preparation of this budget is usually done every month. Here is the budget at Mustika Karya Jaya Sakti CV 2018:

**Table 4.1 Production Cost Budget 2018**

<b>Information</b>	<b>January</b>	<b>February</b>	<b>March</b>
		<b>Total (USD)</b>	
auxiliaries	153 304 050	156 304 050	157 304 050
Expenses glue auxiliary material	68.36305 million	69.11305 million	69.36305 million
Expenses auxiliaries knife	30.856 million	31.606 million	31.856 million
Expenses repair auxiliary materials	50,000,000	50.75 million	51 million
Expenses adjuvant sandpaper	4.085 million	4.835 million	5.085 million
wages barecore	850 288 395	851 038 395	851 288 395
daily wage	250 723 679	251 473 679	251 723 679
overtime pay	15,645,289	16,395,289	16,645,289
Load electrical energy	350 872 450	351 622 450	351 872 450
Solar energy load	17,000,000	17.75 million	18,000,000
load gear	55,990,765	57,490,765	57,990,765
Perlengkapan load conveyance	39 890	789 890	1.03989 million
BC supplies expenses	55,950,875	56,700,875	56,950,875
Other expenses	500,000	1,250,000	1,500,000
Barecore	1694324628	1703324628	1706324628
daily wage	3560786	4310786	4560786
overtime pay	875 764	1625764	1875764
Solar energy load	3564876	4314876	4564876

load gear	3.85498 million	5.35498 million	5.85498 million
CR supplies expenses	3.65498 million	4.40498 million	4.65498 million
CR conveyance supplies expenses	200,000	950,000	1,200,000
MR burden	10,523,654	12,023,654	12,523,654
Expenses MR CR	7980087	8730087	8980087
MR conveyance load CR	2543567	3293567	3543567
CR	10,616,197	12,866,197	13,616,197
daily wage	9786654	10,536,654	10,786,654
overtime pay	679 543	1429543	1679543
load gear	150.000	900,000	1,150,000
MR burden	34,116,749	37,866,749	39,116,749
MR burden BC	20,897,543	21,647,543	21,897,543
MR load together	888 908	1638908	1888908
MR load vehicles	2,000,000	2,750,000	3,000,000
MR load conveyance BC	9654423	10,404,423	10,654,423
MR conveyance load together	675 875	1425875	1675875
MR auxiliaries	65,119,077	68,869,077	70,119,077
	55.79085 million	56.54085 million	56.79085 million
daily wage	120 415	870 415	1120415
piece rate	4656755	5406755	5656755
overtime pay	185 278	935 278	1185278
load gear	4365779	5115779	5365779
Packing production	77,407,633	80,407,633	81,407,633
daily wage	45,090,864	45,840,864	46,090,864
overtime pay	6.381087	7131087	7381087
load gear	135 682	885 682	1135682
Pemakaian load pallet	25.8 million	26.55 million	26.8 million
PPIC	21.36318 million	23.61318 million	24.36318 million
daily wage	17,850,622	18,600,622	18,850,622
overtime pay	2655678	3405678	3655678
load gear	856 880	1.60688 million	1.85688 million
QC auxiliaries	16,228,877	19,978,877	21,228,877
	450 550	1.20055 million	1.45055 million
daily wage	8957877	9707877	9957877
overtime pay	560 450	1.31045 million	1.56045 million
load gear	5.76 million	6.51 million	6.76 million
MR burden	500,000	1,250,000	1,500,000
tooling	16,228,877	16,228,877	16,228,877

Data source: Company Reports 2018

Realization costs are actual costs that occur in the company. Realization of cost should not exceed a predetermined budget. Once the budget is approved by the director in the realization of the budget, the director makes a general guidance on the implementation of the budget. Managers are required for efficient use costs in the production process. So the cost is realized not exceed the budget has been drawn up. The following budget realization Mustika Karya Jaya Sakti CV:

**table 4.2 Know Production Cost Actual Budget 2018**

<b>Information</b>	<b>January</b>	<b>Ferbuari Total (USD)</b>	<b>March</b>
auxiliaries	151 680 419	153 137 000	157 130 419
Expenses glue auxiliary material	67,675,876	67.55 million	69,175,876
Expenses auxiliaries knife	31.6 million	31.244 million	33.1 million
Expenses repair auxiliary materials	49.17 million	50.22 million	50.47 million
Expenses adjuvant sandpaper	3234543	4.123 million	4384543
wages barecore	840 586 986	843 776 000	841 641 986
daily wage	243 273 897	244 023 897	244 433 897
overtime pay	14.45033 million	15.20033 million	15.95033 million
Load electrical energy	350 989 500	351 739 500	351 189 500
Solar energy load	17,670,232	18,420,232	18,590,232
load gear	50,838,842	52,338,842	53,238,842
Supplies expense conveyances	40,500	790 500	1.0405 million
BC supplies expenses	50,798,342	51,548,342	52,198,342
Other expenses	500,000	1,250,000	1,500,000
Barecore	1669990206	1679885801	1683675206
daily wage	3450869	4200869	4250869
overtime pay	888 960	1.63896 million	1.82896 million
Solar energy load	3.45008 million	4.20008 million	4.38508 million
Expenses prlengkapan	3831244	5331244	5733244
CR supplies expenses	3756244	4506244	4692244
CR conveyance supplies expenses	75,000	825.000	1.041 million
MR burden	9734554	11,234,554	11,679,554
Expenses MR CR	7500098	8250098	8466098
MR conveyance load CR	2234456	2984456	3213456
CR	10,619,308	12,869,308	13,639,308
daily wage	9800654	10,550,654	10,834,654
overtime pay	690 654	1440654	1766654
load gear	128,000	878 000	1.038 million
MR burden	34,336,161	38,086,161	39,467,161
MR burden BC	20,905,654	21,655,654	22,055,654
MR load together	890 564	1640564	1949564
MR load vehicles	2,500,000	3.250.000	3.567 million
MR load conveyance BC	9354578	10,104,578	10,298,578

MR conveyance load together	685 365	1435365	1596365
MR	65,417,981	69,167,981	70,322,981
auxiliaries	55,850,546	56,600,546	56,884,546
daily wage	120 650	870 650	1.12565
			million
piece rate	4800654	5550654	5834654
overtime pay	195 367	945 367	1105367
load gear	4450764	5200764	5372764
Packing production	77,832,418	80,832,418	81,690,418
daily wage	45,200,768	45,950,768	46,124,768
overtime pay	6534758	7284758	7464758
load gear	156 892	906 892	1126892
Pemakian load pallet	25.94 million	26.69 million	26.974
			million
PPIC	20,781,723	23,031,723	23,775,723
daily wage	17,654,099	18,404,099	18,693,099
overtime pay	2.23689 million	2.98689 million	3.21389
			million
load gear	890 734	1640734	1868734
QC	16,431,897	20,181,897	21,436,897
auxiliaries	455 341	1205341	1460341
daily wage	8950765	9700765	9950765
overtime pay	575 791	1325791	1575791
load gear	5.89 million	6.64 million	6.89 million
MR burden	560,000	1,310,000	1.56 million
tooling	16,431,897	16,431,897	16,431,897

Source: Company Reports 2018

Evaluation and reporting of the cost of production is interrelated and very important because with these two things companies can know about the use of funds in the production process. And through the evaluation and reporting of this can be seen on cost control in the company. Control can be said to be efficient, if the budget is greater than the actual cost of which is used during the production process. If the actual cost is greater than the budget, the use of cost can not be said to be efficient. Budgets are made is also adapted to the targets to be achieved each year. Here is the budget, realization and the difference is obtained and which have been processed by the company:

**Table 4.3 Budget and Actual Difference  
January 2018**

INFORMATION	BUDGET	REALIZATION	DIFFERENCE BR
auxiliaries	153 304 050	151 680 419	1623631
Expenses glue auxiliary material	68.36305	67,675,876	687 174
	million		
Expenses auxiliaries knife	30.856 million	31.6 million	(744,000)
Expenses repair auxiliary materials	50,000,000	49.17 million	830,000
Expenses adjuvant sandpaper	4.085 million	3234543	850 457
wages barecore	850 288 395	840 586 986	9701409
daily wage	250 723 679	243 273 897	7449782

overtime pay	15,645,289	14.45033 million	1194959
Load electrical energy	350 872 450	350 989 500	(117 050)
Solar energy load	17,000,000	17,670,232	(670 232)
load gear	55,990,765	50,838,842	5151923
Perlengkapan load conveyance	39 890	40,500	(610)
BC supplies expenses	55,950,875	50,798,342	5152533
Other expenses	500,000	500,000	-
Barecore	1694324628	1669990206	24,334,422
daily wage	3560786	3450869	109 917
overtime pay	875 764	888 960	(13 196)
Solar energy load	3564876	3.45008 million	114 796
Expenses prlengkapan	3.85498 million	3831244	23 736
CR supplies expenses	3.65498 million	3756244	(101 264)
CR conveyance supplies expenses	200,000	75,000	125.000
MR burden	10,523,654	9734554	789 100
Expenses MR CR	7980087	7500098	479 989
MR conveyance load CR	2543567	2234456	309 111
CR	10,616,197	10,619,308	(3111)
daily wage	9786654	9800654	(14,000)
overtime pay	679 543	690 654	(11 111)
load gear	150.000	128,000	22,000
MR burden	34,116,749	34,336,161	(219 412)
MR burden BC	20,897,543	20,905,654	(8111)
MR load together	888 908	890 564	(1656)
MR load vehicles	2,000,000	2,500,000	(500,000)
MR load conveyance BC	9654423	9354578	299 845
MR conveyance load together	675 875	685 365	(9490)
MR	65,119,077	65,417,981	(298 904)
auxiliaries	55.79085 million	55,850,546	(59 696)
daily wage	120 415	120 650	(235)
piece rate	4656755	4800654	(143 899)
overtime pay	185 278	195 367	(10 089)
load gear	4365779	4450764	(84 985)
Packing production	77,407,633	77,832,418	(424 785)
daily wage	45,090,864	45,200,768	(109 904)
overtime pay	6381087	6534758	(153 671)
load gear	135 682	156 892	(21 210)
Pemakian load pallet	25.8 million	25.94 million	(140,000)
PPIC	21.36318 million	20,781,723	581 457



daily wage	17,850,622	17,654,099	196 523
overtime pay	2655678	2.23689 million	418 788
load gear	856 880	890 734	(33 854)
QC	16,228,877	16,431,897	(203 020)
auxiliaries	450 550	455 341	(4791)
daily wage	8957877	8950765	7112
overtime pay	560 450	575 791	(15 341)
load gear	5.76 million	5.89 million	(130,000)
MR burden	500,000	560,000	(60,000)
Tooling / Knives	16,228,877	16,431,897	(203 020)
<b>AMOUNT</b>	<b>1957785278</b>	<b>1933197298</b>	<b>24.58798 million</b>

Source: Adapted By Author 2019

**Table 4.4 Difference Anggaran And Realization  
Month February 2018**

<b>INFORMATION</b>	<b>BUDGET</b>	<b>REALIZATION</b>	<b>DIFFERENCE BR</b>
auxiliaries	156 304 050	153 137 000	3.16705 million
Expenses glue auxiliary material	69.11305 million	67.55 million	1.56305 million
Expenses auxiliaries knife	31.606 million	31.244 million	362,000
Expenses repair auxiliary materials	50.75 million	50.22 million	
Expenses adjuvant sandpaper	4.835 million	4.123 million	712,000
wages barecore	851 038 395	843 776 000	7262395
daily wage	251 473 679	244 023 897	7449782
overtime pay	16,395,289	15.20033 million	1194959
Load electrical energy	351 622 450	351 739 500	(117 050)
Solar energy load	17.75 million	18,420,232	(670 232)
load gear	57,490,765	52,338,842	5151923
Perlengkapn load conveyance	789 890	790 500	(610)
BC supplies expenses	56,700,875	51,548,342	5152533
Other expenses	1,250,000	1,250,000	-
Barecore	1703324628	1679885801	23,438,827
daily wage	4310786	4200869	109 917
overtime pay	1625764	1.63896 million	(13 196)
Solar energy load	4314876	4.20008 million	114 796
Expenses prlengkapan	5.35498 million	5331244	23 736
CR supplies expenses	4.40498 million	4506244	(101 264)
CR conveyance supplies expenses	950,000	825.000	125.000
MR burden	12,023,654	11,234,554	789 100

Expenses MR CR	8730087	8250098	479 989
MR conveyance load CR	3293567	2984456	309 111
CR	12,866,197	12,869,308	(3111)
daily wage	10,536,654	10,550,654	(14,000)
overtime pay	1429543	1440654	(11 111)
load gear	900,000	878 000	22,000
MR burden	37,866,749	38,086,161	(219 412)
MR burden BC	21,647,543	21,655,654	(8111)
MR load together	1638908	1640564	(1656)
MR load vehicles	2,750,000	3.250.000	(500,000)
MR load conveyance BC	10,404,423	10,104,578	299 845
MR conveyance load together	1425875	1435365	(9490)
MR	68,869,077	69,167,981	(298 904)
auxiliaries	56.54085	56,600,546	(59 696)
	million		
daily wage	870 415	870 650	(235)
piece rate	5406755	5550654	(143 899)
overtime pay	935 278	945 367	(10 089)
load gear	5115779	5200764	(84 985)
Packing production	80,407,633	80,832,418	(424 785)
daily wage	45,840,864	45,950,768	(109 904)
overtime pay	7131087	7284758	(153 671)
load gear	885 682	906 892	(21 210)
Pemakian load pallet	26.55 million	26.69 million	(140,000)
PPIC	23.61318	23,031,723	581 457
	million		
daily wage	18,600,622	18,404,099	196 523
overtime pay	3405678	2.98689 million	418 788
load gear	1.60688	1640734	(33 854)
	million		
QC	19,978,877	20,181,897	(203 020)
auxiliaries	1.20055	1205341	(4791)
	million		
daily wage	9707877	9700765	7112
overtime pay	1.31045	1325791	(15 341)
	million		
load gear	6.51 million	6.64 million	(130,000)
MR burden	1,250,000	1,310,000	(60,000)
Tooling / Knives	16,228,877	16,431,897	(203 020)
AMOUNT	1990785278	1967092893	23,692,385

Source: Data Processed By Author 2019

**Table 4.5 Budget and Actual Difference  
Month March 2018**

<b>INFORMATION</b>	<b>BUDGET</b>	<b>REALIZATION</b>	<b>DIFFERENCE BR</b>
auxiliaries	157 304 050	157 130 419	173 631
Expenses glue auxiliary material	69.36305 million	69,175,876	187 174
Expenses auxiliaries knife	31.856 million	33.1 million	(1.244 million)
Expenses repair auxiliary materials	51 million	50.47 million	530,000
Expenses adjuvant sandpaper	5.085 million	4384543	700 457
wages barecore	851 288 395	841 641 986	9646409
daily wage	251 723 679	244 433 897	7289782
overtime pay	16,645,289	15.95033 million	694 959
Load electrical energy	351 872 450	351 189 500	682 950
Solar energy load	18,000,000	18,590,232	(590 232)
load gear	57,990,765	53,238,842	4751923
Perlengkapan load conveyance	1.03989 million	1.0405 million	(610)
BC supplies expenses	56,950,875	52,198,342	4752533
Other expenses	1,500,000	1,500,000	-
Barecore	1706324628	1683675206	22,649,422
daily wage	4560786	4250869	309 917
overtime pay	1875764	1.82896 million	46 804
Solar energy load	4564876	4.38508 million	179 796
Expenses perlengkapan	5.85498 million	5733244	121 736
CR supplies expenses	4.65498 million	4692244	(37 264)
CR conveyance supplies expenses	1,200,000	1.041 million	159,000
MR burden	12,523,654	11,679,554	844 100
Expenses MR CR	8980087	8466098	513 989
MR conveyance load CR	3543567	3213456	330 111
CR	13,616,197	13,639,308	(23 111)
daily wage	10,786,654	10,834,654	(48,000)
overtime pay	1679543	1766654	(87 111)
load gear	1,150,000	1.038 million	112000
MR burden	39,116,749	39,467,161	(350 412)
MR burden BC	21,897,543	22,055,654	(158 111)
MR load together	1888908	1949564	(60 656)
MR load vehicles	3,000,000	3.567 million	(567,000)
MR load conveyance BC	10,654,423	10,298,578	355 845
MR conveyance load together	1675875	1596365	79 510

MR	70,119,077	70,322,981	(203 904)
auxiliaries	56.79085 million	56,884,546	(93 696)
daily wage	1120415	1.12565 million	(5235)
piece rate	5656755	5834654	(177 899)
overtime pay	1185278	1105367	79 911
load gear	5365779	5372764	(6985)
Packing production	81,407,633	81,690,418	(282 785)
daily wage	46,090,864	46,124,768	(33 904)
overtime pay	7381087	7464758	(83 671)
load gear	1135682	1126892	8,790
Pemakian load pallet	26.8 million	26.974 million	(174,000)
PPIC	24.36318 million	23,775,723	587 457
daily wage	18,850,622	18,693,099	157 523
overtime pay	3655678	3.21389 million	441 788
load gear	1.85688 million	1868734	(11,854)
QC	21,228,877	21,436,897	(208 020)
auxiliaries	1.45055 million	1460341	(9791)
daily wage	9957877	9950765	7112
overtime pay	1.56045 million	1575791	(15 341)
load gear	6.76 million	6.89 million	(130,000)
MR burden	1,500,000	1.56 million	(60,000)
Tooling / Knives	16,228,877	16,431,897	(203 020)
AMOUNT	2001785278	1978317298	23.46798 million

Data Source: Data Processed By Author 2019

The above data has been processed by tranksasi costs incurred in Mustika Karya Jaya Sakti CV at a certain period, and the obvious difference between the budget and actual costs, the data is correct and in the cross-check with the actual result in Mustika Karya Jaya Sakti CV. On the Mustika Karya Jaya Sakti CV known that realization in January of Rp. 1933197298. While the budget of Rp. 1957785278. Who has a difference of Rp. 24.58798 million. At auxiliaries total budgeted cost of Rp. 153 304 050. Realization in February amounted to USD .. 1967092893, While the budget of Rp 1990785278, Who has a difference of Rp. 23,692,385, At auxiliaries total budgeted cost of Rp.156 304 050, Realization in March amounted to Rp. 1978317298. While the budget of Rp. 2001785278,Who has a difference of Rp. 23.46798 million, At auxiliaries total budgeted cost of Rp. 157 130 419,

In the process of budget planning, management must be realistic and optimism exaggerated or unfounded. Accuracy in determining the budget goals for sales, prices, production levels, costs, capital financing, cash flow, productivity and determine the usefulness of the budget. For the purposes of the company and the specific targets in the budget should show a realistic expectation.

Budget can function as a planning tool and also as a means of control. An effective cost control supported by the budgets are prepared in accordance with the level of management within the organization. With the structure of the organization has a division of authority and responsibility in case of irregularities in the budget.

The process of breastfeeding budget Mustika Karya Jaya Sakti CV has included the participation of managers parts. It is intended as a basis for planning and financial control of the company. The preparation of this budget is usually done every month.

Cost accountability report is presented to enable any manager to manage this biaya.laporan contains the budgeted costs, actual costs and difference. Thus managers have the basis for monitoring the implementation of the budget Mustika Karya Jaya Sakti CV which has made accountability report in the form of budget realization reports. Accountability of each business unit performed by each head of which will report the budget and actual realizations on the part of the unit to the central office.

## CONCLUSION

Based on the research budget in the CV Mustika Karya Jaya Sakti can be concluded that the budget as a benchmark for the cost of production so as not to exceed the planning, various cost often found in tranksasi daily and costs beyond the budget too much, all the cost items included in accordance with the group their posts if on one of these posts are outside the budget group is not planned then the value will dikosongi. Budget and actual comparison on Mustika Karya Jaya Sakti CV carried out every month with personnel from their posts Yag bertanggung tujuanya responsibility is to determine the rest of the budget and planning for the next month. If there is no objection from the BO will be made to the budget-related meetings in order to smooth production of the next period, budget which is based on the realization of this month with the approval of BO. If at any time outside the budgetary BO requires Biya dikeluarkanya it is necessary to form an official report with the aim to reinforce and targeted those costs. If there is a budget surplus which can not be accumulated for the next period.

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