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

Dimas Bagus Prasetyo  
STIE Widya Gama Lumajang  
Bagusdimas267@gmail.com

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. Pelni 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 pertanggugjawaban 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 tranksasi 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

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>
<thead>
<tr>
<th>Table 4.1 Production Cost Budget 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information</td>
</tr>
<tr>
<td>-------------------------------------</td>
</tr>
<tr>
<td>auxiliaries</td>
</tr>
<tr>
<td>Expenses glue auxiliary material</td>
</tr>
<tr>
<td>Expenses auxiliaries knife</td>
</tr>
<tr>
<td>Expenses repair auxiliary materials</td>
</tr>
<tr>
<td>Expenses adjuvant sandpaper</td>
</tr>
<tr>
<td>wages barecore</td>
</tr>
<tr>
<td>daily wage</td>
</tr>
<tr>
<td>overtime pay</td>
</tr>
<tr>
<td>Load electrical energy</td>
</tr>
<tr>
<td>Solar energy load</td>
</tr>
<tr>
<td>load gear</td>
</tr>
<tr>
<td>Perlengkpan load</td>
</tr>
<tr>
<td>conveyance</td>
</tr>
<tr>
<td>BC supplies expenses</td>
</tr>
<tr>
<td>Barecore</td>
</tr>
<tr>
<td>daily wage</td>
</tr>
<tr>
<td>overtime pay</td>
</tr>
<tr>
<td>Solar energy load</td>
</tr>
<tr>
<td>Description</td>
</tr>
<tr>
<td>-----------------------------------</td>
</tr>
<tr>
<td>CR Supplies expenses</td>
</tr>
<tr>
<td>CR Conveyance Supplies expenses</td>
</tr>
<tr>
<td>MR burden</td>
</tr>
<tr>
<td>Expenses MR CR</td>
</tr>
<tr>
<td>MR Conveyance Load CR</td>
</tr>
<tr>
<td>CR daily wage</td>
</tr>
<tr>
<td>CR overtime pay</td>
</tr>
<tr>
<td>Load gear</td>
</tr>
<tr>
<td>MR burden</td>
</tr>
<tr>
<td>MR Conveyance Load BC</td>
</tr>
<tr>
<td>MR Load together</td>
</tr>
<tr>
<td>MR Load Vehicles</td>
</tr>
<tr>
<td>MR Conveyance Load BC</td>
</tr>
<tr>
<td>MR Conveyance Load together</td>
</tr>
<tr>
<td>MR auxiliaries</td>
</tr>
<tr>
<td>MR daily wage</td>
</tr>
<tr>
<td>MR piece rate</td>
</tr>
<tr>
<td>MR overtime pay</td>
</tr>
<tr>
<td>MR load gear</td>
</tr>
<tr>
<td>MR Daily wage</td>
</tr>
<tr>
<td>MR overtime pay</td>
</tr>
<tr>
<td>MR load gear</td>
</tr>
<tr>
<td>MR Conveyance Load together</td>
</tr>
<tr>
<td>PPIC auxiliaries</td>
</tr>
<tr>
<td>PPIC daily wage</td>
</tr>
<tr>
<td>PPIC overtime pay</td>
</tr>
<tr>
<td>PPIC load gear</td>
</tr>
<tr>
<td>PPIC Conveyance Load</td>
</tr>
<tr>
<td>QC auxiliaries</td>
</tr>
<tr>
<td>QC daily wage</td>
</tr>
<tr>
<td>QC overtime pay</td>
</tr>
<tr>
<td>QC load gear</td>
</tr>
<tr>
<td>MR burden</td>
</tr>
<tr>
<td>tooling</td>
</tr>
</tbody>
</table>

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:

<p>| table 4.2 Know Production Cost Actual Budget 2018 |
|----------------|----------------|----------------|</p>
<table>
<thead>
<tr>
<th></th>
<th>January</th>
<th>Februari</th>
<th>March</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total (USD)</td>
<td>Total (USD)</td>
<td>Total (USD)</td>
</tr>
<tr>
<td>auxiliaries</td>
<td>151 680 419</td>
<td>153 137 000</td>
<td>157 130 419</td>
</tr>
<tr>
<td>Expenses glue auxiliary material</td>
<td>67,675,876</td>
<td>67.55 million</td>
<td>69,175,876</td>
</tr>
<tr>
<td>Expenses auxiliaries knife</td>
<td>31.6 million</td>
<td>31.244 million</td>
<td>33.1 million</td>
</tr>
<tr>
<td>Expenses repair auxiliary materials</td>
<td>49.17 million</td>
<td>50.22 million</td>
<td>50.47 million</td>
</tr>
<tr>
<td>Expenses adjuvant sandpaper wages barecore</td>
<td>3234543</td>
<td>4.123 million</td>
<td>4384543</td>
</tr>
<tr>
<td>daily wage</td>
<td>840 586 986</td>
<td>843 776 000</td>
<td>841 641 986</td>
</tr>
<tr>
<td>overtime pay</td>
<td>243 273 897</td>
<td>244 023 897</td>
<td>244 433 897</td>
</tr>
<tr>
<td>Load electrical energy</td>
<td>14.45033</td>
<td>15.20033</td>
<td>15.95033</td>
</tr>
<tr>
<td>Load gear</td>
<td>350 989 500</td>
<td>351 739 500</td>
<td>351 189 500</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>17,670,232</td>
<td>18,420,232</td>
<td>18,590,232</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>50,838,842</td>
<td>52,338,842</td>
<td>53,238,842</td>
</tr>
<tr>
<td>Supplies expense conveyances</td>
<td>40,500</td>
<td>790 500</td>
<td>1.0405 million</td>
</tr>
<tr>
<td>BC supplies expenses</td>
<td>50,798,342</td>
<td>51,548,342</td>
<td>52,198,342</td>
</tr>
<tr>
<td>Other expenses</td>
<td>500,000</td>
<td>1,250,000</td>
<td>1,500,000</td>
</tr>
<tr>
<td>Barecore</td>
<td>1669990206</td>
<td>1679885801</td>
<td>1683675206</td>
</tr>
<tr>
<td>daily wage</td>
<td>3450869</td>
<td>4200869</td>
<td>4250869</td>
</tr>
<tr>
<td>overtime pay</td>
<td>888 960</td>
<td>1.63896 million</td>
<td>1.82896 million</td>
</tr>
<tr>
<td>Load gear</td>
<td>3.45008 million</td>
<td>4.20008 million</td>
<td>4.38508 million</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>3831244</td>
<td>5331244</td>
<td>5733244</td>
</tr>
<tr>
<td>CR supplies expenses</td>
<td>3756244</td>
<td>4506244</td>
<td>4692244</td>
</tr>
<tr>
<td>CR conveyance supplies</td>
<td>75,000</td>
<td>825,000</td>
<td>1.041 million</td>
</tr>
<tr>
<td>expenses</td>
<td>9734554</td>
<td>11,234,554</td>
<td>11,679,554</td>
</tr>
<tr>
<td>Expenses MR CR</td>
<td>7500098</td>
<td>8250098</td>
<td>8466098</td>
</tr>
<tr>
<td>MR conveyance load CR</td>
<td>2234456</td>
<td>2984456</td>
<td>3213456</td>
</tr>
<tr>
<td>CR</td>
<td>10,619,308</td>
<td>12,869,308</td>
<td>13,639,308</td>
</tr>
<tr>
<td>daily wage</td>
<td>9800654</td>
<td>10,550,654</td>
<td>10,834,654</td>
</tr>
<tr>
<td>overtime pay</td>
<td>690 654</td>
<td>1440654</td>
<td>1766654</td>
</tr>
<tr>
<td>load gear</td>
<td>128,000</td>
<td>878 000</td>
<td>1.038 million</td>
</tr>
<tr>
<td>MR burden</td>
<td>34,336,161</td>
<td>38,086,161</td>
<td>39,467,161</td>
</tr>
<tr>
<td>MR burden BC</td>
<td>20,905,654</td>
<td>21,655,654</td>
<td>22,055,654</td>
</tr>
<tr>
<td>MR load together</td>
<td>890 564</td>
<td>1640564</td>
<td>1949564</td>
</tr>
<tr>
<td>MR load vehicles</td>
<td>2,500,000</td>
<td>3,250,000</td>
<td>3.567 million</td>
</tr>
<tr>
<td>MR load conveyance BC</td>
<td>9354578</td>
<td>10,104,578</td>
<td>10,298,578</td>
</tr>
</tbody>
</table>
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

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

Source: Company Reports 2018
<table>
<thead>
<tr>
<th>Description</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overtime pay</td>
<td>15,645,289 14.45033 million 1194959</td>
</tr>
<tr>
<td>Load electrical energy</td>
<td>350 872 450 350 989 500 (117 050)</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>17,000,000 17,670,232 (670 232)</td>
</tr>
<tr>
<td>load gear</td>
<td>55,990,765 50,838,842 5151923</td>
</tr>
<tr>
<td>Perlengkapan load conveyance</td>
<td>39 890 40,500 (610)</td>
</tr>
<tr>
<td>BC supplies expenses</td>
<td>55,950,875 50,798,342 5152533</td>
</tr>
<tr>
<td>Other expenses</td>
<td>500,000 500,000 -</td>
</tr>
<tr>
<td>Barecore</td>
<td>1694324628 1669990206 24,334,422</td>
</tr>
<tr>
<td>Daily wage</td>
<td>3560786 3450869 109 917</td>
</tr>
<tr>
<td>Overtime pay</td>
<td>875 764 888 960 (13 196)</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>3564876 3.45008 million 114 796</td>
</tr>
<tr>
<td>Expenses prlengkapan</td>
<td>3.85498 3831244 23 736</td>
</tr>
<tr>
<td>CR supplies expenses</td>
<td>3.65498 3756244 (101 264)</td>
</tr>
<tr>
<td>CR conveyance supplies</td>
<td>200,000 75,000 125 000</td>
</tr>
<tr>
<td>MR burden</td>
<td>10,523,654 9734554 789 100</td>
</tr>
<tr>
<td>Expenses MR CR</td>
<td>7980087 7500098 479 989</td>
</tr>
<tr>
<td>MR conveyance load CR</td>
<td>2543567 2234456 309 111</td>
</tr>
<tr>
<td>CR</td>
<td>10,616,197 10,619,308 (3111)</td>
</tr>
<tr>
<td>Daily wage</td>
<td>9786654 9800654 (14,000)</td>
</tr>
<tr>
<td>Overtime pay</td>
<td>679 543 690 654 (11 111)</td>
</tr>
<tr>
<td>Load gear</td>
<td>150,000 128,000 22,000</td>
</tr>
<tr>
<td>MR burden</td>
<td>34,116,749 34,336,161 (219 412)</td>
</tr>
<tr>
<td>MR burden BC</td>
<td>20,897,543 20,905,654 (8111)</td>
</tr>
<tr>
<td>MR load together</td>
<td>888 908 890 564 (1656)</td>
</tr>
<tr>
<td>MR load vehicles</td>
<td>2,000,000 2,500,000 (500,000)</td>
</tr>
<tr>
<td>MR load conveyance BC</td>
<td>9654423 9354578 299 845</td>
</tr>
<tr>
<td>MR conveyance load together</td>
<td>675 875 685 365 (9490)</td>
</tr>
<tr>
<td>MR</td>
<td>65,119,077 65,417,981 (298 904)</td>
</tr>
<tr>
<td>Auxiliaries</td>
<td>55,79085 55,850,546 (59 696)</td>
</tr>
<tr>
<td>Daily wage</td>
<td>120 415 120 650 (235)</td>
</tr>
<tr>
<td>Piece rate</td>
<td>4656755 4800654 (143 899)</td>
</tr>
<tr>
<td>Overtime pay</td>
<td>185 278 195 367 (10 089)</td>
</tr>
<tr>
<td>Load gear</td>
<td>4365779 4450764 (84 985)</td>
</tr>
<tr>
<td>Packing production</td>
<td>77,407,633 77,832,418 (424 785)</td>
</tr>
<tr>
<td>Daily wage</td>
<td>45,090,864 45,200,768 (109 904)</td>
</tr>
<tr>
<td>Overtime pay</td>
<td>6381087 6534758 (153 671)</td>
</tr>
<tr>
<td>Load gear</td>
<td>135 682 156 892 (21 210)</td>
</tr>
<tr>
<td>Pemakian load pallet</td>
<td>25.8 million 25.94 million (140,000)</td>
</tr>
<tr>
<td>PPIC</td>
<td>21.36318 20,781,723 581 457</td>
</tr>
<tr>
<td>INFORMATION</td>
<td>BUDGET</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>auxiliaries</td>
<td>156,304,050</td>
</tr>
<tr>
<td>Expenses glue auxiliary material</td>
<td>69,113,050</td>
</tr>
<tr>
<td>Expenses auxiliaries knife</td>
<td>31,606 million</td>
</tr>
<tr>
<td>Expenses repair auxiliary materials</td>
<td>50,75 million</td>
</tr>
<tr>
<td>Expenses adjuvant sandpaper</td>
<td>4,835 million</td>
</tr>
<tr>
<td>wages barecore</td>
<td>851,038,395</td>
</tr>
<tr>
<td>daily wage</td>
<td>251,473,679</td>
</tr>
<tr>
<td>overtime pay</td>
<td>16,395,289</td>
</tr>
<tr>
<td>Load electrical energy</td>
<td>351,622,450</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>17,75 million</td>
</tr>
<tr>
<td>load gear</td>
<td>57,490,765</td>
</tr>
<tr>
<td>Perlengkapan load conveyance</td>
<td>789,890</td>
</tr>
<tr>
<td>BC supplies expenses</td>
<td>56,700,875</td>
</tr>
<tr>
<td>Other expenses</td>
<td>1,250,000</td>
</tr>
<tr>
<td>Barecore</td>
<td>1,250,000</td>
</tr>
<tr>
<td>daily wage</td>
<td>431,078,6</td>
</tr>
<tr>
<td>overtime pay</td>
<td>162,576,4</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>431,487,6</td>
</tr>
<tr>
<td>Expenses prlengkapan</td>
<td>5,354,98</td>
</tr>
<tr>
<td>CR supplies expenses</td>
<td>4,40498</td>
</tr>
<tr>
<td>CR conveyance supplies expenses</td>
<td>950,000</td>
</tr>
<tr>
<td>MR burden</td>
<td>12,023,654</td>
</tr>
</tbody>
</table>

Source: Adapted By Author 2019

Table 4.4 Difference Anggran And Realization
Month February 2018
<table>
<thead>
<tr>
<th>Description</th>
<th>MR</th>
<th>CR</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenses MR CR</td>
<td>8730087</td>
<td>8250098</td>
<td>479,989</td>
</tr>
<tr>
<td>MR conveyance load CR</td>
<td>3293567</td>
<td>2984456</td>
<td>309,111</td>
</tr>
<tr>
<td>CR</td>
<td>12,866,197</td>
<td>12,869,308</td>
<td>(3111)</td>
</tr>
<tr>
<td>daily wage</td>
<td>10,536,654</td>
<td>10,550,654</td>
<td>(14,000)</td>
</tr>
<tr>
<td>overtime pay</td>
<td>1429543</td>
<td>1440654</td>
<td>(11,111)</td>
</tr>
<tr>
<td>load gear</td>
<td>900,000</td>
<td>878,000</td>
<td>22,000</td>
</tr>
<tr>
<td>MR burden</td>
<td>37,866,749</td>
<td>38,086,161</td>
<td>(219,412)</td>
</tr>
<tr>
<td>MR burden BC</td>
<td>21,647,543</td>
<td>21,655,654</td>
<td>(8111)</td>
</tr>
<tr>
<td>MR load together</td>
<td>1638908</td>
<td>1640564</td>
<td>(1656)</td>
</tr>
<tr>
<td>MR load vehicles</td>
<td>2,750,000</td>
<td>3,250,000</td>
<td>(500,000)</td>
</tr>
<tr>
<td>MR load conveyance BC</td>
<td>10,404,423</td>
<td>10,104,578</td>
<td>299,845</td>
</tr>
<tr>
<td>MR conveyance load together</td>
<td>1425875</td>
<td>1435365</td>
<td>(9490)</td>
</tr>
<tr>
<td>MR</td>
<td>68,869,077</td>
<td>69,167,981</td>
<td>(298,904)</td>
</tr>
<tr>
<td>auxiliaries</td>
<td>56,54085</td>
<td>56,600,546</td>
<td>(59,696)</td>
</tr>
<tr>
<td>daily wage</td>
<td>870,415</td>
<td>870,650</td>
<td>(235)</td>
</tr>
<tr>
<td>piece rate</td>
<td>5406755</td>
<td>5550654</td>
<td>(143,899)</td>
</tr>
<tr>
<td>overtime pay</td>
<td>935,278</td>
<td>945,367</td>
<td>(10,089)</td>
</tr>
<tr>
<td>load gear</td>
<td>5115779</td>
<td>5200764</td>
<td>(84,985)</td>
</tr>
<tr>
<td>Packing production</td>
<td>80,407,633</td>
<td>80,832,418</td>
<td>(424,785)</td>
</tr>
<tr>
<td>daily wage</td>
<td>45,840,864</td>
<td>45,950,768</td>
<td>(109,904)</td>
</tr>
<tr>
<td>overtime pay</td>
<td>7131087</td>
<td>7284758</td>
<td>(153,671)</td>
</tr>
<tr>
<td>load gear</td>
<td>885,682</td>
<td>906,892</td>
<td>(21,210)</td>
</tr>
<tr>
<td>Pemakian load pallet</td>
<td>26.55 million</td>
<td>26.69 million</td>
<td>(140,000)</td>
</tr>
<tr>
<td>PPIC</td>
<td>23.61318</td>
<td>23,031,723</td>
<td>581,457</td>
</tr>
<tr>
<td>daily wage</td>
<td>18,600,622</td>
<td>18,404,099</td>
<td>196,523</td>
</tr>
<tr>
<td>overtime pay</td>
<td>3405678</td>
<td>2.98689 million</td>
<td>418,788</td>
</tr>
<tr>
<td>load gear</td>
<td>1.60688 million</td>
<td>1640734</td>
<td>(33,854)</td>
</tr>
<tr>
<td>QC</td>
<td>19,978,877</td>
<td>20,181,897</td>
<td>(203,020)</td>
</tr>
<tr>
<td>auxiliaries</td>
<td>1.20055 million</td>
<td>1205341</td>
<td>(4791)</td>
</tr>
<tr>
<td>daily wage</td>
<td>9707877</td>
<td>9700765</td>
<td>7112</td>
</tr>
<tr>
<td>overtime pay</td>
<td>1.31045 million</td>
<td>1325791</td>
<td>(15,341)</td>
</tr>
<tr>
<td>load gear</td>
<td>6.51 million</td>
<td>6.64 million</td>
<td>(130,000)</td>
</tr>
<tr>
<td>MR burden</td>
<td>1,250,000</td>
<td>1,310,000</td>
<td>(60,000)</td>
</tr>
<tr>
<td>Tooling / Knives</td>
<td>16,228,877</td>
<td>16,431,897</td>
<td>(203,020)</td>
</tr>
<tr>
<td>AMOUNT</td>
<td>1990785278</td>
<td>1967092893</td>
<td>23,692,385</td>
</tr>
</tbody>
</table>

Source: Data Processed By Author 2019
<table>
<thead>
<tr>
<th>INFORMATION</th>
<th>BUDGET</th>
<th>REALIZATION</th>
<th>DIFFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>auxiliaries</td>
<td>157,304,050</td>
<td>157,130,419</td>
<td>173,631</td>
</tr>
<tr>
<td>Expenses glue auxiliary material</td>
<td>69,363,050</td>
<td>69,175,876</td>
<td>187,174</td>
</tr>
<tr>
<td>Expenses auxiliaries knife</td>
<td>31,856 million</td>
<td>33.1 million</td>
<td>(1.244 million)</td>
</tr>
<tr>
<td>Expenses repair auxiliary materials</td>
<td>51 million</td>
<td>50.47 million</td>
<td>530,000</td>
</tr>
<tr>
<td>Expenses adjuvant sandpaper</td>
<td>5,085 million</td>
<td>43,845,43</td>
<td>700,457</td>
</tr>
<tr>
<td>wages barecore</td>
<td>851,288,395</td>
<td>841,641,986</td>
<td>964,609</td>
</tr>
<tr>
<td>daily wage</td>
<td>251,723,679</td>
<td>244,433,897</td>
<td>728,982</td>
</tr>
<tr>
<td>overtime pay</td>
<td>16,645,289</td>
<td>15,950,33</td>
<td>694,959</td>
</tr>
<tr>
<td>Load electrical energy</td>
<td>351,872,450</td>
<td>351,189,500</td>
<td>682,950</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>18,000,000</td>
<td>18,590,232</td>
<td>(590,232)</td>
</tr>
<tr>
<td>load gear</td>
<td>57,990,765</td>
<td>53,238,842</td>
<td>475,192</td>
</tr>
<tr>
<td>Perlengkapan load conveyance</td>
<td>1,039,89</td>
<td>1,040,50</td>
<td>(610)</td>
</tr>
<tr>
<td>BC supplies expenses</td>
<td>56,950,875</td>
<td>52,198,342</td>
<td>475,253</td>
</tr>
<tr>
<td>Other expenses</td>
<td>1,500,000</td>
<td>1,500,000</td>
<td>-</td>
</tr>
<tr>
<td>Barecore</td>
<td>170,632,462</td>
<td>168,367,520</td>
<td>22,649,422</td>
</tr>
<tr>
<td>daily wage</td>
<td>456,078,6</td>
<td>425,086</td>
<td>309,917</td>
</tr>
<tr>
<td>overtime pay</td>
<td>18,757,64</td>
<td>1,8289,6</td>
<td>46,804</td>
</tr>
<tr>
<td>Solar energy load</td>
<td>456,487,6</td>
<td>4,3850,8</td>
<td>179,796</td>
</tr>
<tr>
<td>Expenses prlengkapan</td>
<td>5,854,98</td>
<td>573,3244</td>
<td>121,736</td>
</tr>
<tr>
<td>CR supplies expenses</td>
<td>4,654,98</td>
<td>469,2244</td>
<td>(37,264)</td>
</tr>
<tr>
<td>CR conveyance supplies expenses</td>
<td>1,200,000</td>
<td>1,041 million</td>
<td>159,000</td>
</tr>
<tr>
<td>MR burden</td>
<td>12,523,654</td>
<td>11,679,554</td>
<td>844,100</td>
</tr>
<tr>
<td>Expenses MR CR</td>
<td>898,0087</td>
<td>846,6098</td>
<td>513,989</td>
</tr>
<tr>
<td>MR conveyance load MR CR</td>
<td>354,3567</td>
<td>321,3456</td>
<td>330,111</td>
</tr>
<tr>
<td>CR</td>
<td>13,616,197</td>
<td>13,639,308</td>
<td>(23,111)</td>
</tr>
<tr>
<td>daily wage</td>
<td>10,786,654</td>
<td>10,834,654</td>
<td>(48,000)</td>
</tr>
<tr>
<td>overtime pay</td>
<td>16,795,43</td>
<td>176,6654</td>
<td>(87,111)</td>
</tr>
<tr>
<td>load gear</td>
<td>1,150,000</td>
<td>1,038,38</td>
<td>112,000</td>
</tr>
<tr>
<td>MR burden</td>
<td>39,116,749</td>
<td>39,467,161</td>
<td>(350,412)</td>
</tr>
<tr>
<td>MR burden BC</td>
<td>21,897,543</td>
<td>22,055,654</td>
<td>(158,111)</td>
</tr>
<tr>
<td>MR load together</td>
<td>188,8908</td>
<td>194,9564</td>
<td>(60,656)</td>
</tr>
<tr>
<td>MR load vehicles</td>
<td>3,000,000</td>
<td>3,567 million</td>
<td>567,000</td>
</tr>
<tr>
<td>MR load conveyance BC</td>
<td>10,654,423</td>
<td>10,298,578</td>
<td>355,845</td>
</tr>
<tr>
<td>MR conveyance load together</td>
<td>167,5875</td>
<td>159,6365</td>
<td>79,510</td>
</tr>
</tbody>
</table>
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 bertaggung 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.

REFERENCES


