

PRODUCTION COST TREATMENT AND CONTRIBUTION MARGIN IN MAMASA WEAVING HANDICRAFT

Manuel August Todingbua, Swandi P

Universitas Kristen Indonesia Paulus

manuel_august@ukipaulus.ac.id



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Abstract: *Production costs are one of the determining variables in determining the selling price of a product to be produced. This research, which was conducted on the Mamasa weaving business, aims to find out how to determine the production costs of the Mamasa weaving business. Mamasa weaving is one of Mamasa's special crafts that still survives to this day. Production cost analysis method and contribution margin analysis. The types of data used in this study are quantitative and qualitative with the methods used in collecting data, namely observation and interviews. The calculation of production costs carried out by the craftsmen when compared with the calculation of production costs with the production cost analysis method and the contribution margin analysis shows a difference, this occurs because the calculations made by the craftsmen are only the raw material costs which are recognized as expenses while in the analysis method production costs the calculated expenses are the cost of raw materials, labor costs and overhead costs. Comparison of calculations made by craftsmen with production cost analysis methods have differences, this happens because in the application of production cost analysis methods there are additional production cost calculations, namely labor costs, overhead costs including equipment depreciation costs.*



INTRODUCTION

Production costs are one of the determining variables in determining the selling price of a product to be produced. Good management of production costs in a business, will reduce costs and make efficiency so that it will affect the profitability of a business. (Hidayat & Halim, 2013) said that the company's profits obtained by the company will affect the increase in profitability. Decision making by the company's management is very important, so that production costs can be used as the basis for making decisions regarding the price of the product to be offered. A product is not only influenced by consumer tastes but also influenced by the selling price of the product. (Vasiljevic, 2010) Unnecessary cost efficiency, will lead to a decrease in the costs used and an increase in profits. Although in making decisions, costs are not the only determinant of selling prices, but in determining selling prices, information about production costs is needed. Therefore, good management of production costs will not only affect company profits but also business development. Mamasa weaving is the result of a small-scale industry in Mamasa Regency. Balla Satanetean Village, Balla District, Mamasa Regency is one of the areas for Mamasa woven fabric craftsmen who still survive to this day. Mamasa woven fabric craftsmen are generally done by housewives and the process is still done manually and takes a long time. Mamasa weaving is one of the businesses that is run individually so that all the manufacturing processes and the costs used in making Mamasa weaving use their own capital. One of the factors that become a problem in the business of making Mamasa woven cloth

is because the process is carried out by individuals so that the craftsmen do not take into account the production costs which are calculated as expenses by the craftsmen. (Rosdiana et al., 2020) said that the calculation of production costs is still simple and there is no separation on the dimensions of production costs. However, in accordance with the rules of calculating production costs, the calculation of production costs carried out by Mamasa weaving craftsmen is not entirely correct.

LITERATURE REVIEW

Production Cost

(Hidayat & Halim, 2013) production costs are a policy carried out by companies, in minimizing and protecting losses that will be experienced by a company. (Yulia et al., 2015) said that the overall production costs used to produce the product. The policy carried out by the company is to compensate the company's income so that it can cover production costs.

Production costs are costs incurred to process raw materials into finished products that are ready to be sold called production costs (Mulyadi, 2015:14). Wiwik Lestari and Dhyka, (2017:22) there are 3 (three) elements directly related to production activities in manufacturing companies, including: Direct materials, are all materials identified as the largest part of production costs, Direct labor (direct labor) is labor that carries out the production process and is part of labor costs, and factory overhead (factory overhead). Factory overhead costs are all production costs that cannot be easily traced to semi-finished products and finished products so they include indirect costs. (Faiz, 2015) said that it is important for business actors to identify production costs based on cost classification in cost accounting. (Baldric, 2017) adds that the identification of production costs concerns the costs of direct materials, direct labor costs, and overhead costs.

Contribution Margin

The contribution margin is the difference in the overall production value obtained minus the variable costs. The difference between sales and variable costs is called profit. Contributions are used to cover costs during the production process and the rest is profit or operating profit. Likewise, if it cannot cover production costs, there will be losses in the production process. (Dewi et al., 2017) there is a relationship between contribution margin and profit planning and is linear in increasing profit.

Contribution margin is very useful for decision makers in the company, both in terms of achieving sales targets for maximum profit and as a means of information on how the contribution of a product in generating profits. (Saporito et al., 2021) requires management's understanding of the cost characteristics used to achieve activity effectiveness. To achieve the company's goal of maximum profit, it is necessary to have a mature sales plan. Contribution margin is a cost accounting concept that will allow companies or decision makers within the company to determine product profitability and the calculation of contribution margins will assist in measuring the success or failure of a product, with this analysis it will be possible to determine what products need to be maintained and developed and which products to buy. need to be removed to increase the company's revenue.

RESEARCH METHODS

This study does not only measure quantity in terms of determining production costs, determining selling prices, and contributing margins for Mamasa weaving, but also understanding social phenomena towards community participation in preserving the cultural values of Mamasa weaving. The research location was conducted in Balla Satanetean Village, Balla District, Mamasa Regency. Data was collected through observation, by making direct observations as primary sources and informants to the object of the Mamasa weaving craft and also conducting interviews with the Mamasa weaving craftsmen. Research informants, conducted by purposive sampling, namely the extent to which the craftsmen of the Mamasa weaving business understand the problem to be studied, which represents the group of craftsmen, and their functional relationship to the organizational structure (Muhadjir, 2000). Production cost analysis is used to analyze the production costs of Mamasa weaving and the contribution margin to analyze the amount of profit earned on Mamasa weaving. The contribution margin can be calculated in two ways, namely by calculating the contribution margin per unit and also the contribution margin in total Supriyono (2004).

Contribution margin is calculated by subtracting variable costs, both production and non-production costs from sales (Carter 2009).

RESULTS AND DISCUSSION

To produce Mamasa woven fabric products, of course, costs are needed. The costs incurred by the craftsmen are for example the cost of raw materials such as thread and gold thread as the giver of motifs in woven fabrics. Weaving fabric craftsmen in Ballasatanetean Village, in producing woven fabrics based on consumer orders, which are in accordance with consumer tastes or desired motifs and patterns. One of the advantages of weavers in Balla Satanetean village is that to make sungki' weaving, special skills are needed, because the manufacture of sungki' weaving is quite complicated compared to other types of weaving so that not many craftsmen can make sungki' weaving.

This, according to Mrs. Sopi's statement "For the type of sungki' weaving, not all weavers can do it because it is quite complicated to make and most of the sungki' weavers are in the village of Balla Satanetean". To make this woven cloth, the thing that the craftsmen think about is the selling price. The selling price of this woven craft varies, this happens depending on the size and complexity of the process. The prices for Mamasa's own woven fabrics range from tens of thousands to hundreds of thousands. This price is adjusted to the complexity and length of the process starting from 2 days to 1 week more.

Table 1. Recapitulation of Tool Prices

No.	Statement	Tool Prices (IDR)
1	Talikusan	150.000
2	Api'	
3	Balida	
4	Doke-doke	
5	Pa'sampangan	100.000
Total Biaya Alat		250.000

Sources : Weavers (2021)

The tools used in the process of making Mamasa woven cloth are relatively still using traditional production tools, namely by using tools made of wood. The tools used in this weaving can last for years. Especially for the above tools are tools that require capital because only a few people can make these tools and pa'sampangan tools are tools that can only be made by certain people and this has been done for generations. The purchase of talikusan, api' balida and doke-doke tools is carried out using the one package method at a price of 150,000. In the process of working on Mamasa weaving, the raw materials used are gold thread and thread.

Table 2. Raw Material Cost

No	Statement	Quantity	Tool Prices (IDR)
1	Yarn	1 small box	19.000
2	Gold Yarn	1 roll	20.000

Sources : Weavers (2021)

Determination of Production Cost

In calculating production costs, based on an interview with one of the craftsmen in Rante Village, Ballasatanetean Village, the cost of raw materials calculated in the manufacture of Mamasa woven cloth as an expense is expenditure for thread and gold thread. However, in the rules of calculating production costs, the costs are calculated starting from the cost of raw materials, labor costs and overhead costs as well as depreciation costs.

Raw Material Cost

The most important thing in supporting the production process is the cost of raw materials. The cost of raw materials according to Mulyadi (2010: 275) is the building material for the whole product to become a finished product. (Trisna et al., 2017) determine the cost of songket raw materials by multiplying the raw materials used by the purchase price of raw materials. In the production process of Mamasa weaving, the raw materials used are gold thread and thread. To complete the type of woven fabric with a size of 12 meters it takes up to 12 working days and a size of 4 meters can be completed in 4 days. The products produced from the manufacture of woven crafts are very diverse, ranging from a large size sarong (sambu') and a sarong (dodo) which is a type of sarong that has a smaller size than a sambu' sarong. The sungki' type of weaving is also used to make skirts for women and weaving for coats. (Anugerah et al., 2017), (Saporito et al., 2021) to achieve company profitability, in this case cost and profit targets, the components of raw material costs need to be considered.

Table 3. Raw Material Cost Recapitulation

No	Products	Material Quantity	Material Prices	Selling Prices
1	Sambu' Bembe	8 small box yarn	152.000	500.000
2	Sambu' Barumbun	8 small box yarn	152.000	400.000
3	Dodo	4 small box yarn	76.000	250.000
4	Skirt And Short Sleeve Shirt	4 small box yarn ½ roll gold yarn	76.000 10.000	350.000
5	Long Sleeve Cloth	4 small box yarn roll gold yarn	½ 76.000 10.000	400.000
6	Suit fabric	6 roll gold yarn roll gold yarn	½ 114.000 10.000	400.000
7	Kain Talana Toraya	2,5 small box yarn	48.000	200.000
8	Taplak Meja	2 small box yarn	38.000	100.000

Sources : Weavers (2021)

In the production of mamasa weaving, the production costs calculated by the craftsmen for the types of sambu' bembe and sambu' barumbun, the cost of raw materials used is 152,000 each but with different selling prices because the type of sambu' bembe has the highest value among the types of sambu. 'other for the type of sambu' bembe is sold at a price of 500,000 so that the profit obtained is $500,000 - 152,000 = 348,000$ and for sambu' barumbun with a hual price of 400,000 the profit obtained is $400,000 - 152,000 = 248,000$. For dodo production, the cost of raw materials used by craftsmen is 76,000 with a selling price of 250,000, so the total profit is $250,000 - 76,000 = 174,000$. For the types of skirts and short sleeves, each production cost is 86,000 with a selling price of 350,000, so the total profit obtained is $350,000 - 86,000 = 264,000$. For long-sleeved shirts, the production cost used is 86,000.00 with a selling price of 400,000, the profit obtained is $400,000 - 86,000 = 314,000$. For suit fabrics, the production cost used is 124,000 with a selling price of 400,000, the profit obtained is $400,000 - 124,000 = 276,000$. For the Toraya tuning cloth, the cost of raw materials used is 48,000 with a selling price of 200,000, the profit obtained is $200,000 - 48,000 = 152,000$. And for the tablecloth, the cost used is 38,000.00 with a selling price of 100,000, so the total profit obtained is $100,000 - 38,000 = 62,000$.

Labor Cost

In the process of working on Mamasa weaving, the craftsmen have not applied the correct production cost calculation rules and only calculate the cost of raw materials. Because the process is carried out per person, the calculation of labor costs is not included as an expense. Using the production cost analysis method, the following is the calculation of labor costs in the process of making Mamasa weaving crafts.

Calculation of labor costs for Mamasa weaving craft with a processing time of 6 hours in one day, it is obtained for sambu 'bembe and sambu' barumbun, the total labor cost is 2,778 per hour, so with 12

days of processing time, the total labor cost is 200,000. For the dodo type, the total cost per hour is 6,667 with a processing time of 3 days, so the total labor cost is 120,000. For skirts and clothes, the total cost per hour is 5,000 with a processing time of 4 days, so the total labor cost is 120,000. For the type of suit fabric, the total cost per hour is 2,857.00 with a processing time of 7 days, the total labor cost is 120,000. For this type of toraya tuning cloth, the total cost per hour is 5,000 with 2 days of processing time, so the total labor cost is 60,000. For this type of tablecloth, the total cost per hour is 5,000 with 1 day processing time, the total labor cost is 30,000

Table 4. Labor Cost Calculation

No	Products	Long Duration	Labor Costs
1	Sambu' bembe	12 days	200.000
2	Sambu' barumbun	12 days	200.000
3	Dodo	3 days	120.000
4	Skirt And Short Sleeve Shirt	4 days	12.000
5	Long Sleeve Cloth	4 days	120.000
6	Suit fabric	7 days	120.000
7	Talana Toraya Cloth	2 days	60.000
8	Tablecloth	1 days	30.000

Sources : Weavers (2021)

The calculation of the total labor cost of labor costs based on an explanation by Mrs. Marta, one of the woven fabric craftsmen, said that "Usually if consumers buy yarn or raw materials, the work costs for large sizes or types of sambu are 200,000 for dodo or medium sizes, namely 120,000.

Overhead Cost

Overhead costs are the overall production costs used outside of the direct material costs and direct labor costs, according to Hansen and Mowen (2005:57). Likewise, the overhead costs in the Mamasa weaving production process are not calculated as expenses. The following presents the calculation of overhead costs in the production of Mamasa Weaving.

Table 5. Overhead Cost

No	Types of Auxiliary Materials	Quantity	Prices
1	Scissors	1 buah	20.000
2	Needle	1 set isi 12	5.000
3	Fuel		10.000

Source: Processed data (2021)

Equipment Depreciation Cost

Table 6 describes the depreciation of equipment for scissors in 1 year which is 20,000 in 1 month which is 1,666.66 and in 1 day the use of depreciation expense is 55.55. Needle depreciation cost in 1 year is 5,000 in 1 month which is 416.66 and in one day is 13.88. The cost of depreciation of talikusan, api', balida and doke-doke within 1 year is 15,000 in 1 month which is 1,250 and in 1 day is 41.66. The cost of depreciation of pa'sampangan tools is in 1 year 10,000 in 1 month which is 833.33 and depreciation in 1 day is 27.77. So that the depreciation expense of equipment in the making of Mamasa Weaving in 1 year is 50,000.00 and in 1 month the depreciation of equipment is 4,167. And the calculation of depreciation in one day is 138.9.

Table 6. Equipment Depreciation Cost

No	Description	Quantity	Prices	Usage Period	Depreciation Fee
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1	Scissors	1 units	20.000	1 year	20.000
2	Needle	1 set	5.000	1 year	5.000
3	Talikusan Api' Balida Doke - doke	1 units	150.000	10 years	15.000
4	Pa'sampangan	1 units	100.000	10 years	10.000
	Total Depreciation Expense in 1 year				50.000
	Total Depreciation Expense in 1 month				4.167
	Total Depreciation Expense in 1 day				138,9

Source: Processed data (2021)

Production Cost Calculation

The production cost calculation method used in this study is to find out more clearly about the amount of costs used during the Mamasa weaving craft production process, so that this method will provide a clear picture of the total costs incurred and craftsmen can set a more competitive selling price. in the continuity of their business. The calculation of production costs is to add up all types of costs incurred during the production process.

Table 7 shows that the production costs for making woven sarongs are sambu' bembe and sambu' barumbun, namely for raw material costs 152,000 direct labor costs 200,000 variable overhead costs, 10,000 fixed factory overhead costs 138.9×12 working days obtained 1,666.32 so the production costs used to produce sambu' bembe and sambu' barumbun with the production cost formula, namely the cost of raw materials + labor costs + overhead costs, then obtained $152,000 + 200,000 + 10,000 + 1,666.32 = 363,666.32$.

Table 7. Calculation of Production Costs for Sambu' Bembe and Sambu' Barumbun			
Fee Types		Total Fee (IDR)	
Raw material cost		152.000	
Direct labor costs		200.000	
Variable factory overhead :			
Fuel	10.000		
Fixed factory overhead :			
1. Scissors	55,55		
2. eedle	13,88		
3. Talikusan	41,66		
Api'			
Balida			
Doke-doke			
4. Pa'sampangan	27,77		
	(138,86 $\times$ 12 = 1.666,32)		
		11.666,32	
Production cost per units		363.666,32	

Source: Processed data (2021)

The selling price offered by the craftsmen for the type of sambu'bembe is 500,000/unit and for the type of sambu' barumbun is 400,000. The next calculation is to determine the amount of profit obtained by using the margin contribution method, namely Unit income–Unit variable costs, then obtained $500,000 - 363,666.32 = 136,333.68$. So the total profit obtained for the type of sambu 'bembe is 136,333.68. For the type of sambu 'barumbun, that is $400,000 - 363,666.68 = 36,333.23$. So the total profit obtained for the type of sambu 'barumbun is 36,333.32.

Table 8. Dodo Production Cost Calculation

Fee Types	Total Fee (IDR)
Raw material cost	76.000
Direct labor costs	120.000
Variable factory overhead:	
Fuel	10.000
Fixed factory overhead:	
1. Scissors	55,55
2. Needle	13,88
3. Talikusan	41,66
Api'	
Balida	
Doke-doke	
4. Pa'sampangan	27,77
	(138,86 × 3 = 416,58)
	10.416,58
Production cost per units	206.416,58

Source: Processed data (2021)

Table 8 can be seen the calculation of production costs for the type of dodo weaving, namely for raw material costs 76,000 direct labor costs 120,000 variable overhead costs, namely 10,000 fixed factory overhead costs 138.9×3 working days obtained 416.7 so that the production costs used by craftsmen to produce dodo of 206,416.58 with the selling price offered by the craftsmen is 250,000. By using the contribution margin method, a profit of 43,583.42 is obtained. If the contribution margin obtained by business actors increases, it will have an effect on increasing profits (Dewi et al., 2017)

Table 9. Calculation of Production Costs for Skirts and Short Sleeve Shirts

Fee Type	Total Costs
Raw material cost	86.000
Direct labor costs	120.000
Variable factory overhead :	
Fuel	10.000
Fixed factory overhead :	
1. Scissors	55,55
2. Needle	13,88
3. Talikusan	41,66
Api'	
Balida	
Doke-doke	
4. Pa'sampangan	27,77
	(138,86 × 4 = 555,44)
	10.555,44
Production cost per units	216.555,44

Source: Processed data (2021)

Table 9 shows that production costs for skirts and short sleeves, namely for raw material costs 86,000 direct labor costs 120,000 variable overhead costs, namely 10,000 fixed factory overhead costs 138.86×4 working days obtained 555.6, production costs used to produce skirts and short sleeves,

amounting to 216,555.44. By using the margin contribution method, if the selling price is 350,000, then a profit of 133,444.56 is obtained.

Table 10. Calculation of Production Costs for Long Sleeve Shirts

Fee Type	Total Fee
Raw material cost	86.000
Direct labor costs	120.000
Variable factory overhead :	
Fuel	10.000
Fixed factory overhead :	
1. Scissors	55,55
2. Needle	13,88
3. Talikusan	41,66
Api'	
Balida	
Doke-doke	
4. Pa'sampangan	27,77
	(138,86 × 4 = 555,44)
	10.555,44
Production cost per units	216.555,44

Source: Processed data (2021)

Table 10 shows that production costs for the type of long-sleeved shirt are for raw material costs 86,000, direct labor costs 120,000 variable overhead costs, namely 10,000, fixed factory overhead costs 138.86×4 working days obtained 555.44. So that the production costs used by craftsmen to produce long-sleeved shirts are 216,555.44. The selling price offered by the craftsmen for this type of weaving is 400.000. By using the contribution margin method, we get $400,000 - 216,555.44 = 183.444.56$. So the total profit obtained by the contribution margin method is 183,444.56.

Table 11. Calculation of Production Costs for Suit Fabrics

Fee Type	Total Costs
Raw material cost	124.000
Direct labor costs	120.000
Variable factory overhead :	
Fuel	10.000
Variable factory overhead:	
1. Scissors	55,55
2. Needle	13,88
3. Talikusan	41,66
Api'	
Balida	
Doke-doke	
4. Pa'sampangan	27,77
	(138,86 × 7 = 972,02)
	10.972,02
Production cost per units	254.972,02

Source: Processed data (2021)

Table 11 describes the production costs of making suit fabrics, namely for raw material costs 124,000, direct labor costs 120,000, variable overhead costs 10,000.00, fixed factory overhead costs 138.86

× 7 working days obtained 972.02. So that the production costs used to produce suit fabrics are 254,972.02. If the selling price offered by the craftsmen is 400,000 and the production costs used, through the contribution margin method, the profit for the craftsmen is 145,027.98.

Table 12. Calculation of Talana Toraya Production Costs

Fee Type	Total Cost
Raw material cost	48.000
Direct labor costs	60.000
Variable factory overhead :	
Fuel	10.000
Fixed factory overhead :	
1. Scissors	55,55
2. Needle	13,88
3. Talikusan	41,66
Api'	
Balida	
Doke-doke	
4. Pa'sampangan	27,77
	(138,86 × 2 = 277,72)
	10.277,72
Production cost per units	118.277,72

Source: Processed data (2021)

Table 12 can be seen that the production costs for this type of Toraya tuning are for raw material costs of 48,000, direct labor costs of 60,000, variable overhead costs of 10,000, fixed factory overhead costs of 138.86×2 working days obtained 277.72. So that the production cost used to produce Toraya tuning is 118,277.72. If the selling price applied by the craftsmen is 200,000, through the margin contribution method, the craftsmen can earn a profit of 81,722.28.

Table 13. Calculation of Tablecloth Production Costs

Fee Type	Total Costs
Raw material cost	38.000
Direct labor costs	30.000
Variable factory overhead :	
Fuel	10.000
Fixed factory overhead :	
1. Scissors	55,55
2. Needle	13,88
3. Talikusan	41,66
Api'	
Balida	
Doke-doke	
4. Pa'sampangan	27,77
	(138,86 × 1 = 138,86)
	10.138,86
Production cost per units	78.138,86

Source: Processed data (2021)

Table 13 describes the production costs for the manufacture of tablecloths, using raw material costs of 38,000.00, direct labor costs of 30,000, variable overhead costs of 10,000.00, fixed factory overhead

costs of 138.9×1 working day obtained 138.9.00. So that the production costs used to produce tablecloths are 78,138.86 with the selling price offered by the craftsmen is 100,000. Through the contribution margin method, weaving craftsmen can earn a profit of 21,861,00.

Comparison of Production Costs by Craftsmen and Job Order Costing Methods

Comparative analysis of production costs based on the method used by craftsmen with the method of production cost analysis, namely by looking at the calculation of production costs with the selling price in the previous discussion.

Table 14 explains the differences in the calculation of production costs used by craftsmen with very different production cost analysis methods. This is due to differences in the calculation of the costs used. The method used by craftsmen is a simple method, by craftsmen the costs that are recognized as expenses during production are the cost of raw materials while in calculating costs with the production cost analysis method, the costs calculated are the costs of raw materials, labor costs, overhead costs and equipment depreciation expense. So the difference in the calculation of the cost of raw materials used is very much different. With the production cost analysis method, the number of costs used increases this occurs due to the value of the labor costs used. For the types of sambu' bembe and sambu' barumbun, the calculated labor cost is 200.000,00, for the type of skirt and short sleeve shirt, long sleeve shirt, dodo and suit fabric, it is 120,000.00 and for the talana toraya type of fabric the labor cost which is calculated is 60,000.00, and 30,000.00 for labor costs for making tablecloths. The difference in the amount of production costs is also influenced by the overhead costs used and the depreciation costs of the looms used.

Table 14. Comparison of Production Costs Based on the Craftsman Method with the Job Order Costing Method

Weaving Type	Craftsman Method	Total Profit	Production Cost Analysis Method	Total Profit
Sambu' bembe	152.000,00	348.000,00	363.666,8,00	136.333,2,00
Sambu' Barumbun	152.000,00	348.000,00	363.666,8,00	36,333,2,00
Dodo	76.000,00	174.000,00	206.416,7,00	43.853,3,00
Skirt And Short Sleeve Shirt	86.000,00	264.000,00	216.555,6,00	133.444,4,00
Clothes Fabric	86.000,00	314.000,00	216.555,6,00	183.444,4,00
Suit Fabric	124.000,00	276.000,00	254.972,3,00	145.027,7,00
Talana Toraya Fabric	48.000,00	152.000,00	118.277,8,00	81.722,2,00
Tablecloth	38.000,00	62.000,00	78.138,9,00	21,861,1,00

Source: Processed data (2021)

The results of the analysis of production costs applied by craftsmen, resulted in lower production costs compared to the method of analysis of production costs applied. This happens because the craftsmen have not applied the correct method of calculating production costs and in accordance with the rules of preparing production cost calculations. Although the results of the analysis of production costs, the costs used are relatively larger, but the calculations are more detailed and this is also in accordance with the accounting rules that apply in the preparation of the calculation of the production costs of a business, so that it will guarantee the accuracy of information regarding production costs used, because all the elements involved using costs can be presented.

CONCLUSION

The results of the research that has been done can be drawn some conclusions as follows:

1. In calculating production costs, woven fabric craftsmen still use a simple method that is according to their own knowledge by only calculating the cost of raw materials incurred as expenses. However, in applying the calculation of production costs in accordance with accounting principles, the costs that need to be calculated are the costs of raw materials, labor costs and overhead costs including equipment depreciation costs, so it can be said that the calculation of the production costs carried out by the craftsmen is not entirely correct.
2. Mamasa weaving craft has not yet fully provided maximum benefits, but for the Mamasa community, especially the weaving craftsmen. this is done as a way to maintain the Mamasa weaving craft as one of the proud identities of the Mamasa community and has been used for generations as a livelihood, especially those who do not have permanent jobs.
3. Comparison of calculations made by craftsmen with production cost analysis methods have differences, this happens because in the application of production cost analysis methods there are additional production cost calculations, namely labor costs, overhead costs including equipment depreciation costs. Cost calculation using the production cost analysis method will be very useful for craftsmen because it can provide a clear picture of the amount of production costs that will be used so that the calculation of the production costs of the Mamasa weaving craft is expected to provide benefits for readers, especially Mamasa weaving craftsmen.

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