

Analysis of Accounting Treatment of Damaged Products for Production Cost Calculation at CV ABC

Analysis of
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Treatment

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Submitted:
09 OCTOBER 2024

Accepted:
21 DECEMBER 2024

ABSTRACT

The aim of this research is to determine the calculation of the cost of production costs incurred, the accounting treatment of damaged products and the results of analysis after calculating damaged products. The research was conducted at CV ABC Bekasi. The research uses quantitative research methods with a qualitative descriptive method approach. The results for this research are the calculation of the cost of production at CV ABC Bekasi using the Full Costing method. The causes of damaged products at CV ABC Bekasi are exposure to a hot iron and stains that cannot be removed on the product, shadding, wrong unloading and dancing which causes clothes damage and cannot be repaired. The accounting treatment for damaged products at CV ABC Bekasi is normal and salable for sale. CVABC does not include sales proceeds from damaged products into the calculation of the cost of production. The sales proceeds are not charged to factory overhead costs because the company assumes that the proceeds from sales of good products are sufficient to meet the company's profit targets.

Keywords: Damaged Products; Full Costing; Production Cost; Selling Price

ABSTRAK

Tujuan pada penelitian ini untuk mengetahui perhitungan harga pokok produksi biaya yang dikeluarkan, perlakuan akuntansi produk rusak dan hasil analisis setelah dilakukan perhitungan produk rusak. Penelitian dilakukan di CV ABC Bekasi. Penelitian menggunakan metode penelitian kuantitatif dengan pendekatan metode deskriptif kualitatif. Hasil untuk penelitian ini adalah perhitungan harga pokok produksi pada CV ABC Bekasi menggunakan metode Full Costing, penyebab terjadinya produk rusak pada CV ABC Bekasi adalah terkena setrika panas dan noda yang tidak bisa hilang pada produk, shadding, salah bongkar dan dancing yang menyebabkan baju damage dan tidak bisa diperbaiki. Perlakuan akuntansi produk rusak pada CV ABC Bekasi adalah Bersifat normal dan laku untuk dijual. CVABC tidak memasukkan asil penjualan produk rusak ke dalam perhitungan harga pokok produksi. Hasil penjualan tersebut tidak dibebankan ke dalam biaya overhead pabrik karena perusahaan beranggapan bahwa dari hasil penjualan produk baik dirasa sudah cukup untuk memenuhi target laba perusahaan.

Kata kunci: Produk Rusak; Full Costing; Harga Porduksi; Harga Jual

JIAKES

Jurnal Ilmiah Akuntansi
Kesatuan
Vol. 12 No. 6, 2024
pp. 459-466
IBI Kesatuan
ISSN 2337 – 7852
E-ISSN 2721 – 3048

DOI: 10.37641/jiakes.v12i6.3039

INTRODUCTION

Mulyadi (1978), damaged products are products that do not meet the established quality standards that cannot be economically repaired into good products and damaged products are products that have absorbed the cost of raw materials, labor costs and factory overhead costs. A production activity with defective products will cause losses in production activities for the company. Based on the definition of damaged products that has been explained, that in the manufacture or processing of production of a material there is an activity of damaged products, where products that do not meet the predetermined product quality standards that cannot be economically repaired. In order for the company to produce high-quality products, efforts are needed in production supervision to review production activities related to the products produced. The existence of damaged products is known after the completion of the production process, so that these damaged products have become production costs so that damaged products will later be included in calculating equivalent units. In addition, products with better quality also experience several factors that can affect the occurrence of damaged products. Factors that affect the existence of damaged products in the production process itself are human resources, raw materials and machines. As a result of these factors, many products are damaged and defective.

CV ABC is a small business engaged in the field of ready-to-wear clothing. In its production process, CV ABC strives to produce quality products. In reality, companies often produce goods that do not meet quality standards while the products are said to be damaged (Laitala et al., 2021). With damaged products, the company experiences losses. Therefore, to minimize damaged products in production activities, what the company does is repair damaged products and sell damaged products that cannot be repaired. In the analysis of production results for 1 year in the 2023 period, CV ABC produced 6243 with a percentage of good product success of 95% or 6179pcs from the total products and damaged products in 2023 had a presentation of 5% or 64pcs from the total products. The highest percentage of damage is in the SBA Japan product with a percentage of damaged products of 2% with an actual production of 1570pcs and a number of damaged products of 21 pcs. From the results of the analysis, the number of damaged products affects the selling price and profit at CV ABC, because it has been determined that the percentage of damaged products determined by CV ABC is 2% for each production process.

In its production process, CV ABC Bekasi is inseparable from obstacles that cause products not to meet the predetermined quality standards. The impact of these production results decreases due to poor product quality and affects production costs in the company and has an impact on the company's profit or profit (Syverson, 2019). For this reason, proper accounting treatment is needed for damaged products so that the increase in production costs can be controlled. The cause of the damaged product itself is an error made by employees and a lack of careful supervision of the implementation of the production process (Marpaung et al., 2024; Handayani et al., 2024). The problems faced by CV ABC include several main things, namely: how the calculation of the cost of production is carried out at CV ABC, how the accounting treatment of damaged products is carried out in calculating the cost of production, and what are the results of the analysis of the accounting treatment of the damaged products. Based on the formulation of the problem that has been explained, this study aims to determine the calculation of the cost of production at CV ABC, understand the accounting treatment of damaged products in calculating the cost of production, and evaluate the results of the analysis of the accounting treatment of damaged products at CV ABC.

LITERATURE REVIEW

Nwajei et al. (2022), agency theory discusses the existence of an agency relationship between principals hiring other people to perform some services for their benefit, namely delegating some decision-making authority to agents. Agency theory is a concept that explains the contractual relationship between principals and agents, to carry out all

activities on behalf of the principals in their capacity as decision makers (Afifawati et al., 2023; Lona et al., 2024). The practice of earnings management is influenced by the conflict of interest between management and capital owners that arises because each party tries to achieve conflicting goals, namely those related to achieving management bonuses (Saleem Salem Alzoubi, 2016). The relationship between agency theory and the research being studied is the importance of recording the cost of production against the accounting treatment of damaged products that affect the selling price of goods with the costs incurred by the capital owner's party against production management against the costs incurred in production activities in repairing damaged products.

The cost of production is all the total costs incurred by the company to produce a unit of product which is then reported in the company's income statement (Purnamasari et al., 2021; Rochmayasari, 2022). Mulyadi (1978), the cost of production is all costs incurred to process raw materials into finished goods ready for sale. So from all the explanations it can be described as the cost of production is the total cost that has been incurred in processing production activities where the manufacture of unfinished materials into finished products includes raw materials, direct labor costs and factory overhead costs. Costs that are not included in the unit in determining the cost of production are called non-production costs (Susi et al., 2019; Loishyn et al., 2021).

The method of determining the cost of production is a way to include cost elements into the cost of production (Astuti et al., 2022; Febrianti & Rahmadani, 2022). In determining the cost of production, two approaches are known, namely the full costing approach and the variable costing approach. In Full Costing Method, all elements of production costs are taken into account in determining the cost of production, namely raw material costs, direct labor costs, factory overhead costs (Liu et al., 2019; Yunita et al., 2024). While the variable Costing Method, the variable costing method only takes into account variable production costs, both for raw material costs, direct labor costs, and factory overhead costs.

Mulyadi (1978), explains that the cost of damaged products, in addition to the cause of damaged products, is also influenced by whether the damaged product is salable or not. The treatment of damaged products depends on the nature and cause of their occurrence. If the damaged product occurs due to the difficulty of processing a particular order or other extraordinary factors, then the cost of the damaged product is charged as an additional cost of the good product in the relevant order. If the damaged product is still salable, then the sales proceeds are treated as a reduction in the production costs of the order that produced the damaged product. If the damaged product is a normal occurrence in the product processing process, then the loss that will arise as a result of the damaged product is charged to the overall production, by calculating the loss in the factory overhead rate. Therefore, the factory overhead budget that will be used to determine the factory overhead rate.

Previous research by Nurjanah et al. (2023), concluded that the company studied had abnormal defective products where the accounting treatment of defective and non-defective products was not reported in the cost of production report. In this case, it is not in accordance with the concept of cost accounting which should report damaged products in the cost of production report as an addition to the cost of production. Terang et al. (2023), concluded that the company in calculating the cost of damaged products and good products still uses a simple method. In the analysis that has been concluded that the company should apply the calculation of production costs and accounting treatment of damaged products according to the cost accounting concept so that the recording of the report can be detailed and produce accurate reports.

Nender et al. (2021), concluded that the accounting treatment for the calculation of production costs for damaged products in the companies studied had not been carried out properly, which can be seen from the lack of differentiation of damaged products that occurred in the production process. Zuhroh (2021), concluded that the accounting treatment for defective products was normal in nature which occurred in the companies

studied in accordance with the existing theory where the overall cost of repairing defective products by the company had been added to the production costs.

METHODS

The data collection method in the research at CV. ABC uses primary data and secondary data (Sugiyono, 2018). Primary data is obtained from the production department in the form of details of production costs, actual production results, and damaged products during 2023. Secondary data is obtained through interviews with company employees, residents around the research location, and information from the internet media. The type of data is collected through interviews and documentation. Interviews are conducted directly with production supervisors and management, while documentation involves a recapitulation of the company's production results. The data analysis method used includes several stages. First, data collection is carried out through interviews until the required data is considered sufficient. Furthermore, the costs incurred by the company are identified. In the next stage, the cost of damaged products is identified, including determining the criteria for damaged products and normal products and analyzing the causes of product damage or defects. The next stage is the calculation of the cost of production using the Full Costing method, which includes raw material costs, labor costs, fixed factory overhead costs, and variable factory overhead costs, to produce the cost of production. The analysis is then carried out to compare CV ABC's production costs with relevant theories. Furthermore, the identification of accounting treatment for damaged products is carried out based on cost accounting theory. Finally, the study also identified factors that influence the occurrence of damaged products in companies.

RESULTS

The production process of CV ABC Bekasi includes the preparation stage, pattern making stage, cutting stage, product sewing stage and finishing stage. Control of damaged products in the treatment of damaged products at the production process stage at CV ABC, in an interview that took place with the supervisor of CV ABC, products that are damaged that can still be repaired will be repaired again and if the product is damaged that cannot be repaired, it will be sold at a price lower than the predetermined selling price.

Based on interviews obtained by the author through the owner of CV ABC in controlling damaged products with the aim of minimizing losses and improving the quality of efficient production, the stages that often occur damaged products are the middle stage of the process and the final stage of the process. Damaged products that often occur at the middle stage of the production process at CV ABC are at the stage of production processing activities which cause if there is no adequate control, because it involves many material processing processes and technical errors such as operator skills or machine settings. To overcome the occurrence of damaged products in the production process, the owner of CV ABC reviews and monitors directly in production activities. An example of a damaged product in the middle of the process is a finished product with a production process that is not installed correctly or according to predetermined standards.

Damaged products are also usually caused by errors in the finishing process, such as improper washing, ironing or packaging. For example, the finished product becomes wrinkled or has stains due to the finishing process. In this analysis, the owner of CV ABC handles the problem by re-checking very carefully to ensure that the product that comes out is indeed suitable for sale. Examples of product damage at this stage are clothes that are stained, damaged, shading. In calculating the cost of production, CV ABC divides the costs incurred into raw material costs, labor costs and factory overhead costs. The raw material that is the main object of the study is Fabric (material) the purchase of fabric is a local product material with a predetermined quality. The raw material that is the main object of the study is Fabric (material) the purchase of fabric is a local product material with a predetermined quality.

Table 1. Calculation of Production Cost

Description		Cost
Raw Materials	Raw Material Purchased	IDR 195,185,000
	Raw Materials Available for Use	-
	Raw Material Ending Inventory	IDR2,322,500
Raw Materials Used		IDR 192,862,500
Direct Labor Costs		IDR 74,916,000
Factory Overhead Costs	Raw Materials	IDR 8,893,500
	Indirect Labor	IDR 6,243,000
	Other Overhead Costs	IDR 4,150,000
	Machine Maintenance Cost	IDR 120,000
Total Bop		IDR 19,406,500
Beginning Inventory of Work-in-Progress		-
Ending Inventory of Work-in-Progress		-
Cost of Goods Manufactured		IDR 287,185,000
Beginning Inventory of Finished Goods		IDR 52,158,000
Available-for-Sale Goods		IDR 339,343,000
Ending Inventory of Finished Goods		IDR 24,869,000
Cost of Goods Sold		IDR 314,474,000

Source: CV ABC, 2024

Based on the table 1, it can be concluded that the total calculation of the cost of production with a total of 6243 pieces incurred a production cost of IDR 314,474,000.

The total number of clothes produced during the process at CV ABC is 6243 pieces. And the number of damaged products is 64 pieces which will be sold at a price of Rp 40,000 and the production costs for each finished piece are as follows:

Table 2. Production Cost

Cost elements	Production Cost	Cost/Pcs	Good Product Production Cost	Damaged Product Production Cost
Raw material cost	IDR 192,862,500	IDR 30,893	IDR	IDR 2,944,000
Labor Cost	IDR 74,916,000	IDR 12,000	284,240,928	
Factory Overhead Costs	IDR 19,406,500	IDR 3,109		
Total	IDR 287,185,000	IDR 46,000		

Source: CV ABC, 2024

From the table 2, it can be concluded that the price of each piece of clothing produced by CV ABC is IDR 46,000 the total number of clothing products produced by CV ABC is 6243 pieces. And the number of damaged products during production is 64 pieces sold at a price of IDR 40,000. So the calculation of costs during the production period is IDR 284,240,928 for good products and IDR 2,944,000 CV ABC sells the damaged products at a price of IDR 40,000 with a total of 64 damaged products with sales results of IDR 2,560,000. The difference between the production costs of 64 damaged products and the total sales of damaged products is IDR 384,000 from the sales results of the damaged products, CV ABC does not include the sales results of damaged products in the calculation of the cost of production. The sales results are not charged to factory overhead costs because the company assumes that the sales results of good products are sufficient to meet the company's profit target.

DISCUSSION

In the concept of cost accounting, the treatment of damaged products is a loss on damaged products which is a loss on damaged products which is recorded as actual overhead costs (Muhtarudin & Sulastrri, 2019). Recording is used if factory overhead costs are charged to products based on predetermined rates. The following is the calculation of the cost of production according to cost accounting as follows:

Table 3. Cost of Production According to the Accounting Concept

Description		Cost
Raw Materials	Raw Material Purchase	IDR 195,185,000
	Raw materials available for use	-
	Raw Material Ending Inventory	IDR 2,322,500
	Raw Materials in Use	IDR 192,862,500
	Direct Labor Costs	IDR 74,916,000
Factory Overhead Costs	Raw material auxiliary	IDR 8,893,500
	Indirect labor	IDR 6,243,000
	Direct overhead costs	IDR 4,150,000
	Machine maintenance cost	IDR 120,000
Sales of damaged products		(IDR 2,560,000)
Total BOP		IDR 16,846,500
Inventories of work-in-process		-
Final inventory of work-in-process		-
Cost of Goods Manufactured		IDR 284,625,000
Beginning Inventory of Finished Goods		IDR 52,158,000
Goods Available for Sale		IDR 336,783,000
Ending Inventory of Finished Goods		IDR 24,869,000
Cost of goods sold		IDR 311,914,000

Source: CV ABC, 2024

In the analysis that has been determined, the author analyzes that the comparison between the calculation of the cost of production between CV ABC is almost the same as the cost accounting concept, where the calculation uses the Full costing method. As shown in table 3, in CV ABC, the calculation of the cost of production using the full costing method is still simple, namely recording the costs that have been incurred into the calculation of the cost of production using the full costing method is simpler and shorter. While with a comparison according to the cost accounting concept, the calculation of the cost of production using the full costing method is more detailed and detailed which is in accordance with the flow of costs incurred during the production process.

The Full Costing method calculates production costs such as raw material costs, direct labor costs, factory overhead costs (Noviasari & Alamsyah, 2020). In a comparison of the analysis method of calculating the cost of production between CV ABC and the cost accounting concept, why does CV ABC use the calculation of the cost of production using the full costing method in a simple way and not in accordance with the cost accounting concept because of the limitations of information system technology tools and inadequate human resources which are the main causes of recording the calculation of the cost of production being less than perfect, such as for example the results of the sale of damaged products are not recorded and CV ABC considers that the results of the damaged products are included in the personal profit of the owner of the business premises.

The following is a comparison of the cost of production of CV ABC with the calculation of the cost of production according to the cost accounting concept

Table 4. Comparison of Production Cost of CV ABC and Cost Accounting Concept

Description	CV ABC	Cost Accounting Concept
Raw Materials	IDR 192,862,500	IDR 192,862,500
Direct Labor	IDR 74,916,000	IDR 74,916,000
Factory Overhead Costs	IDR 19,406,500	IDR 19,406,500
Damaged Products	-	(IDR 2,560,000)
Total Cost of Production	IDR 287,185,000	IDR 284,625,000
Cost of Goods Manufactured	IDR 287,185,000	IDR 284,625,000
Beginning Inventory of Finished Goods	IDR 52,158,000	IDR 52,158,000
Goods Available for Sale	IDR 339,343,000	IDR 336,783,000
Ending Inventory of Finished Goods	IDR 24,869,000	IDR 24,869,000
Cost of Goods Sold	IDR 314,474,000	IDR 311,914,000

Source: Data Processed, 2024

In the comparison of CV ABC's cost of goods manufactured is different from the calculation of cost of goods manufactured according to the cost accounting concept in the table 4, CV ABC does not calculate the sales proceeds of damaged products as a deduction for factory overhead costs in calculating the cost of goods manufactured. cv ABC's cost of goods manufactured in the calculation of cost of goods manufactured of IDR 287,185,000 is higher than the calculation of cost of goods manufactured according to the cost accounting concept of IDR 284,625,000, as well as CV ABC's cost of goods sold of IDR 314,474,000 higher than according to the cost accounting concept of IDR 311,914,000.

CV ABC in determining profit is 20% of the cost of production of IDR 46,000. The following is the calculation of gross profit at CV ABC as follows:

Table 5. Operating Profit 2023

Description	CV ABC	Cost Accounting Concept
Sales	IDR 342,934,500	IDR 342,934,500
Sales of Damaged Products		IDR 2,560,000
Total Sales	IDR 342,934,500	IDR 345,494,500
Cost of Goods Sold	IDR 314,474,000	IDR 311,914,000
Gross Profit	IDR 28,460,500	IDR 33,580,500

Source: Data Processed, 2024

In the gross profit analysis seen in the table 5, CV ABC did not include sales of damaged products worth IDR 2,560,000, even though according to the cost accounting concept, sales of damaged products are included and recognized as other income to increase sales. In the calculation, CV ABC received a gross profit of IDR 28,460,500, while according to the cost accounting concept, the gross profit that should have been obtained was IDR 33,580,500. the difference between the company's gross profit and according to the cost accounting concept is IDR 5,120,000. the author finds the concept of cost accounting according to Mulyadi (1978), and Nørup et al. (2019), states that if the damaged product is still salable, then the proceeds of its sale are carried out as other income that produces the damaged product.

CONCLUSION

The calculation of production cost at CV ABC still uses the Full costing method with a simple and brief method because of inadequate human resources and technology factors being the main causes. The accounting treatment of damaged products against the cost of production at CV ABC produces an analysis with a category of damaged products that are normally salable. The results of the analysis of the cost of production after calculating the cost of damaged products analyze that CV ABC does not include the results of the sale of damaged products into the reduction of factory overhead costs if calculated into the calculation of CV ABC's production cost of IDR 314,474,000, while according to the cost accounting concept if the results of the sale of damaged products are included in the reduction of factory overhead costs in the calculation of the cost of production, it will produce a calculation of the cost of production of IDR 311,914,000.

CV ABC should use the calculation of the cost of production based on the cost accounting concept because it allows the costs incurred to be recorded in detail. The analysis shows that damaged products occur due to lack of quality control, less than optimal machines, and attention to production quality. To overcome this problem, it is recommended to improve the quality control system and carry out routine machine maintenance. Comparison of production cost calculations shows that the use of cost accounting concepts can help management manage costs more effectively and efficiently

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