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The Calculation of Cost of Goods Sold "Gayo Arabica Coffee from Takengon" with Variable Costing Method

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Abstract

The increasing number of coffee enthusiasts that are now making the development of coffee processing technology is increasingly sophisticated and modern, although so the typical taste of the coffee is not lost. And make the entrepreneurs in the field of coffee is also increasingly growing and modern in serving coffee. Based on the results of research about the coffee business located gayo, Takengon, Central Aceh, Indonesia, That enjoyment Gayo coffee is widely known by people even in foreign countries that facilitate the coffee gayos entrepreneurs in carrying out his business. Karena that Gayo coffee entrepreneurs no longer have to bother in introducing coffee gayo to the crowd. To get the cost of sales can be calculated one of them using the method of Variable Costing. By using this method we can oversee the cost of production we spend and we can also control the profit that we will get later when making sales.

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Keyword: Coffee Entrepreneur, Gayo Arabica Coffee, Variable Costing.

Introduction

Coffee is a kind of beverage derived from the processing and extraction of seeds of coffee plants. The word coffee comes from the Turkish 'kahveh' which is taken from the Arabic 'qahwah'. Kahveh is not the name of the plant but has become the name of the drink, which actually means wine in Arabic. Coffee is classified into the Rubiaceae family with the Coffea genus. In general, coffee has only two species, namely Coffea arabica and Coffea robusta (Saputra E., 2008). Coffee can be classified as a psychostimulant drink that will keep people awake, reduce fatigue, and provide physiological effects of increased energy (Bhara L.A.M., 2005). Cost of goods sold by the method of variable costing is to provide better information to control the cost period. Cost variable consist of behave remain to be collected and presented separately in the income statement as a deduction to profit contribution (muliyadi 5: 2009 edition) There are several steps used to calculate Cost of Goods Sold using the Variable Cost Method. That is to calculate the total amount of cost to produce one ready-to-sell goods; the coffee entrepreneurs will not suffer losses because the price set above the total production costs.

Determine the amount of investment issued for the business so that the business is not short of capital. who want to get, so that entrepreneurs can take into account the total profit. Calculates Cost of Goods Sales of the product so that the company continues to run and still get the desired profit. Cost is the value of something sacrificed and measured in units of money to acquire assets offset by reduction of assets or additional debt or capital. According to Nafarin (2004: 379). Investment is an activity that is held by using cash at this time, with the aim to obtain the results of goods in the future. According to James C. Van Horn. Initial investment in this business Rp.1.200.000. Profit is an excess of total revenue compared to its total expenses. Profit is also called net income or net earnings. According to Horngren (1997) .This undertaking% desired earnings 32%

Methodology

The raw materials of coffee comes from takengon, Aceh aceh district, province of nanggroe aceh darussalam, The selection of coffee farmers in accordance with budget and coffee sales standards by conducting research to coffee farmers. The process of research did in many stages.

1. Pre-Production Process

The pre-production process of Gayo coffee business need several things to determine the price and setting in the accordance with the results of our products.

a. Selection of Coffee Farmers

The coffee farmers should be in accordance with our business standards.

b. Seeing how coffee farmers take care of their coffee. Entrepreneurs should know how coffee is treated by farmers so that entrepreneurs can make sure that the coffee is the best coffee beans. And ensure the availability of coffee raw materials.

c. Determination of the appropriate price of coffee beans

Entrepreneurs must be able to choose how much the price of coffee in accordance with its business budget, so entrepreneurs can determine the amount of costs he must spend.

2. Process Production

A. Buying green gayo coffee seeds or called grain. This raw material price is Rp. 150,000 / kg



Picture 1.(Coffee Bean Shape Being Pumpkin)

B. This grain then roasted and produce black coffee



Picture 2.(Roasting Machine)

C. Grinding the black bean becomes powder. The cost of grinding process is Rp. 10.000 / kg.



Picture 3.(Grinding Machine)



Picture 4.(Ground Coffee Powder)

- 3) Past-production process
 - After the coffee powder is ready to be brewed then the process process is packaging
 - Stick stickers on coffee packaging to make it more interesting
 - Coffee is sent to the market.
 - Marketing is done by introducing to the local people and online via social media.

3. Coffee packaging

The coffee powder is packed using aluminum foil packaging. This packaging is chosen because able to maintain the quality of arabica gayo coffee and the packaging is also waterproof. The price of this package Rp.115.000 / 100pcs or Rp.1.150 / Pcs because we use 250gr packaging then in 1Kg coffee there are 4 packs so the cost of packaging for 1kg is Rp.4.600 / Kg.



Picture 4. Pacaging

4. Sticker

Packaged coffee will be attached stickers in each packaging so that consumers can be more interested in buying and introducing the brand / name of our business to distinguish from other people's products. Price sticker Rp.100.000 / 108pcs or Rp.926 / pcs because we use 250gr packaging then in 1Kg of coffee there are 4 packs so the cost of packaging is Rp.3.704 / Kg.



Picture 5. Sticker

5. Coffee Delivery to Medan

Delivering to Medan city by inter-city bus, costs Rp.5.000 / kg

6. Marketing

Marketing is done by infecting to people and advertise on social media. Social media marketing that requires internet package and usually needs to be done by phone. The cost is Rp.5.000 / kg.

7. Direct Labor Costs

Direct labor cost is the cost used to pay the people who handle coffee. Manpower directly handle the taking of goods, organize social media sales, delivering goods to the buyer. Dengan Cost Rp.12.000 / Kg.



Picture 5. Chart of Production

8. Calculation of Cost of Goods Sold

a) Cost

Raw Material (Coffee Bean)	Rp. 150,000
Labor Cost	Rp. 12,000
Roasting & Grinding.	Rp. 10,000
Sticker	Rp. 3.704
Packaging	Rp. 4,600
Shipping Cost	Rp. 5,000
	<hr/>
Marketing	Rp. 5,000
Total Cost	Rp. 190.304

b) Variable Costing Method

b.1. % Mark Up :
$$\frac{(\% \text{ ROI} \times \text{Investment}) + (\text{Raw Materials} + \text{Labor Cost})}{\text{Unit} \times \text{Cost per unit}}$$

:
$$\frac{(32\% \times \text{Rp.1.200.000}) + (\text{Rp.150.000} + \text{Rp.12.000})}{6 \times 190.304}$$

:
$$\frac{546,000}{1,141,824}$$

: 0.4781 or 47%

b.2.Sale Price

Total Cost	:	Rp.190.304
% Mark Up (% Mark Up x Total Cost)	:	
(47% x Rp.190.304)	:	<u>Rp. 89.442</u>

Product Price : Rp. 279.746 / kg
Rp.69.936 we made it into
Rp. 70.000 / 250gr

9. Production result



Conclusion

There are some stages and processes to produce ready and delicious to be drank coffee. And there are also some stages of coffee sales calculation to know how much profit we receive as a seller.

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