



## The Role Of The Production Cost Budget As An Instrument For Planning and Controlling Production Costs In the Islamic Economics Perspective Mayang<sup>1</sup>, Dinda Fali Rifan<sup>2\*</sup>

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### ABSTRACT

The purpose of this study is to determine the role of planning and controlling the production cost budget in terms of Islamic economics at Respiesusu Bandar Lampung. This study is qualitative and employs both primary and secondary data sources. The data was collected through interviews. The analysis technique employed was descriptive analysis, which is a means of describing or explaining facts connected to the discussion. In this case, the technique describes the analysis of Respiesusu's business planning and controlling production costs. The analysis yielded data on the production cost budget planning of Respiesusu Bandar Lampung from 2020 to 2021. The production cost budget plan was prepared according to the bottom-up theory and procedure, incorporating every line from bottom to top. However, the implementation of production costs did not meet the objective as planned, with a higher realization of 55.5% and 30.2% (unfavorable variance). In 2020, the difference in production cost deviation was greater than 5% in the uncontrolled deviation position, resulting in a suboptimal efficiency level of 155.67%. Furthermore, in 2021, production costs deviated by more than 5%, resulting in an unoptimized efficiency level of 128.56%. Jadi, anggaran biaya produksi pada UMKM Respiesusu belum berperan secara optimal sebagai alat pengendalian biaya produksi. Thus, the production cost budget at Respiesusu MSMEs has not performed optimally in terms of cost control. Furthermore, Islamic economics advocates operating the economic system in line with Islamic economics' laws and core principles, one of which is honesty.

## INTRODUCTION

The Covid-19 pandemic is currently having a negative impact on the world economy. The COVID-19 pandemic has touched practically all sectors in Indonesia, resulting in a halt in economic growth, particularly in the Micro, Small, and Medium Enterprises (MSMEs) sector, which is the most important element of the economy. MSMEs face a variety of challenges today, including lower sales, obstructed capital distribution, raw material issues, reduced production, and the incidence of numerous layoffs of workers and laborers, all of which endanger the national economy. Many MSME owners have used various strategies to withstand the Covid-19 pandemic. One of them is to speed up the transition of MSMEs to the digital era. MSMEs that survived the COVID-19 pandemic are those that are connected to the digital environment by exploiting Indonesia's existing marketplaces, as well as those that can adjust enterprises with creative products.

During the COVID-19 pandemic, a social distancing policy was implemented, followed by physical distancing to work from or at home. The policy has had a significant impact on the deterioration in company performance, and some organizations have even laid off employees. In the MSME sector, it leads to a drop in demand (community consumption and purchasing power), which has an impact on the supply, namely job termination. Regarding the COVID-19 pandemic in Indonesia, the government did not just remain silent, seeing all sectors of the economy affected by the pandemic. As a result, two government agencies that deal directly with MSMEs, namely the Ministry of Cooperatives and Small and Medium Enterprises (KemenkopUKM) and the Ministry of Industry (Kemenprin), have developed many methods to assist MSMEs. KemenkopUKM has provided at least three incentives for MSMEs, including loan repayment reductions, a six-month MSMEs tax exemption, and cash transfers to micro-scale businesses. Furthermore, the Ministry of Industry provided low-interest loans (lower than the interest rate for micro businesses) to small and medium enterprises to connect small and medium enterprise owners with online technology to help market and sell their products through Tokopedia, Shopee, and Blibli. Also, it worked with the Ministry of Foreign Affairs and Industry to negotiate the export effectiveness of products produced by Indonesian MSMEs.

According to the Katadata Insight Center (KIC), Micro, Small, and Medium Enterprises (MSMEs) represent a big segment of businesses in terms of development. MSMEs have demonstrated resistance to a variety of challenges throughout the economic crisis. As a result, the MSMEs include a variety of groups for reinforcement. The Ministry of Finance determined that the COVID-19 pandemic had a detrimental influence on the domestic economy, including a fall in public consumption and purchasing power, the presence of MSMEs, the banking and financial sectors, and poor performance. The pandemic had a negative impact on the majority of MSMEs (83%). Only 6% of actors reported a favorable impact, while 11% of MSMEs were unaffected by the Covid-19

pandemic. Then, the MSMEs that benefitted from the COVID-19 pandemic are more likely to manage the operations of companies and business entities in accordance with their implementation, such as budget planning and control.

In its implementation, the budget will serve as a planning and controlling instrument. The budget is constructed using facts quantified in monetary terms from previous experience, as well as estimations of potential future possibilities. Management must plan operational cost control with the goal of maximizing revenue. The clarity of the budget target itself reflects the extent to which the budget objectives are clearly and specifically defined, making them understandable to the implementing managers in charge of achieving them. Planning is a managerial function that determines what the organization must do in the future. This planning is the cornerstone of what a leader may do by directing all available economic elements toward a single objective.

Meanwhile, control is essentially a plan, and implementation is a coordinated activity, but this rarely occurs. Control is required to determine whether the results are in compliance with the plan or whether there are gaps due to deviations. Companies plan and control their budgets to ensure their efficiency.

In performing the responsibilities of planning and control, the company must have complete and accurate information about production costs, as costs play a crucial part in the production process. Production costs are defined as all expenditures made by the company to obtain production elements and raw materials that will be used to generate the company's goods. In terms of Islamic economics, production is any type of activity carried out to realize or add benefits by exploring Allah's economic resources so that they become beneficial (*maslahat*) or to meet human needs. Thus, production activities should be oriented toward the needs of the whole community. The Islamic economic system, which aims for *maslahah* (benefit) for mankind, is the application of economics in daily practice to organize production factors, distribution, and utilization of goods and services produced while not violating the Qur'an and Sunnah, which refer to the rules and regulations of the Islamic economic system. In Islamic economics, production is the most essential aspect of economic activity, and it can be considered one of the pillars of economics alongside consumption, distribution, *infaq*, *zakat*, *nafkah*, and *sadaqah*. Production is a human activity that produces commodities and services from which customers benefit.

Respiesusu MSMEs, owned by Mrs. Restiani Damayanti, survived and produced during the COVID-19 pandemic when many MSMEs closed their shops due to a lack of income. However, during the Covid-19 pandemic, Respiesusu experienced an increase in orders, either directly or through social media, resulting in a realization in 2020-2021 that was not in accordance with the planned budget, with a percentage difference of 35% in 2020 and 22% in 2021. In terms of the budget plan, Respiesusu was fully completed based on raw material costs, direct labor expenses, and manufacturing overhead costs. Therefore, the researchers examined the function of planning and controlling by Respiesusu in 2020-2021.

## **RESEARCH METHODS**

The research method employed in this study was qualitative with a descriptive approach, which entails collecting data directly from the research site to ensure accuracy. The data gathered was utilized to provide problem-solving based on facts in the field by presenting, analyzing, and understanding the production cost budget as a means of planning and controlling production costs at Respiesusu Bandar Lampung. The data was collected through documentation and direct interviews with Respiesusu's owner and employees.

### **Types of Data**

This research is a field research. Field research studies, analyzes, and observes field data. The research was carried out by seeking data sources from Respiesusu Bandar Lampung, which included employees and the company's owner.

### **Sources of Data**

In this research, the researchers employed both primary and secondary data sources. The primary data sources include the most important information, such as data collected directly, such as the volume of customer demand over that period, the cost of production materials in 2020-2021, and the turnover obtained. The researchers conducted direct interviews with sources. The secondary data sources were supplementary gathered indirectly in the field, such as books, documents, images, and so on. Its purpose is to supplement the primary data sources. The secondary data was employed in this research in the form of production documentation or archives from Respiesusu Bandar Lampung.

## **RESULTS AND DISCUSSION**

### **Analysis of Production Cost Budget as a Planning Instrument Viewed from Islamic Economics**

A budget is a systematic plan in monetary terms that covers all of the company's activities. The plan is a direction that seeks to be established beforehand by following Allah's destiny. With planning, we have a benchmark for what we will complete next to avoid futility. For example, Allah's purpose in creating jinn and humans is solely to worship Him. Then, it is the same as the meaning of planning in general, which is to attain the intended goal. It can be seen in the budget that is intended to meet the projected aims. Before creating a budget, we must determine how many resources are required to manufacture the product. One example is MSMEs (Micro, Small, and Medium Enterprises), which require budget planning in order to maintain business operations and serve as a reference. According to the findings of direct interviews, the budgeting process at Respiesusu Bandar Lampung covered a monthly meeting attended by the Respiesusu owner and administrators as digital marketers.

Furthermore, The Respiesusu owner has previously accepted feedback from workers. During the meeting, the owner described his plans. Respiesusu owners planned by adjusting the budget, whether for the production of raw materials or future advertising campaigns. Proposals for manufacturing and digital marketing were revised based on budget plan data from the previous year and future projections. If the project deviated or was impossible to implement, the owner of Respiesusu sought other solutions in compliance with the plans. After the planning was deemed adequate and implementable, it was compiled into a Respiesusu budget plan (RAB).

The direct interview results during the planning stage indicated that Respiesusu included all aspects of the manufacturing process in producing the production cost budget. It means that the Respiesusu MSME Bandar Lampung's budget preparation adheres to the bottom-up principle, which is budget planning that involves all lines of business by expecting various inputs from the lowest to the highest members of the organization to determine the performance targets to be met in a given period.

### **Analysis of Production Cost Budget as a Control Instrument Viewed from Islamic Economics**

The function of the budget as a control instrument can be determined by analyzing the deviation or difference (variance) of production costs with its realization.

#### **Raw Material Cost Variance Analysis**

**Table 1.**

**The Recapitulation of Raw Material Cost Variance of Respiesusu Bandar Lampung in 2020-2021**

<b>Years</b>	<b>Raw Material Budget</b>	<b>Raw Material Realization</b>	<b>Differences</b>	<b>Description</b>
2020	IDR. 7.840.000	IDR. 14.108.000	IDR. 6.268.000.	Unfavorable
2021	IDR. 24.400.000	IDR. 29.438.000	IDR. 5.038.000	Unfavorable
Total	IDR. 32.240.000	IDR. 43.546.000	IDR. 11.306.000	Unfavorable

Source: Respiesusu's Budget Plan for 2020-2021, processed by the researchers

Table 1 shows the variance or difference in raw material costs at Respiesusu Bandar Lampung from 2020 to 2021. It is possible to conclude that the 2020 raw material cost budget of IDR. 7.840.000 was less than the actual raw material costs of IDR. 14.108.000, resulting in an unfavorable variance of IDR. 6.268.000. Then, in 2021, the raw material cost budget was IDR. 24.400.000, less than the actual raw material costs of Rp. 29.438.000, resulting in an unfavorable difference of IDR.11.306.000.

#### **Labor Cost Variance Analysis**

**Table 2.**  
**The Recapitulation of Labor Cost Variance of Respiesusu Bandar Lampung in 2020-2021**

Years	Standard Wage Rate	Standard Working Hours	Standard Wage Rate	Standard Working Hours	Difference	Description
2020	IDR. 3.000.000	707 Hours	IDR. 4.140.000	672 Hours	Rp. 1.140.000	Unfavorable
2021	IDR. 10.000.000	707 Hours	IDR. 9.660.000	672 Hours	-Rp.340.000	Favorable

Source: Respiesusu's Budget Plan for 2020-2021 was processed by the researchers

Table 2 displays the variance analysis of labor costs at Respiesusu Bandar Lampung in 2020-2021. The 2020 labor cost did not match the actual labor costs (IDR 3,000,000). There was a gap in IDR. 1.140.000, with a realized labor budget of IDR. 4.140.000. It is possible to conclude that the labor budget in 2021 was not in agreement with the realization of planned labor costs, namely IDR. 10.000.000, resulting in a difference of -IDR. 340.000 with the realization of the labor budget of IDR. 9.660.000.

#### **Factory Overhead Cost Variance Analysis**

**Table 3.**  
**The Recapitulation of Overhead Cost Variance of Respiesusu Bandar Lampung in 2020-2021**

Years	BOPSt	BOPS	Difference	Description
2020	IDR. 4.894.000	IDR. 6.246.000	-Rp. 1.352.000	Unfavorable
2021	IDR. 6.748.000	IDR. 13.802.000	-Rp. 7.054.000	Unfavorable

Source: Respiesusu's Budget Plan for 2020-2021 was processed by the researchers

Based on Table 3, the 2020 factory overhead cost budget of IDR. 4.894.000 was less than the actual factory overhead costs of IDR. 6.246.000, resulting in an unfavorable variance of -IDR. 1.352.000. in 2021, Respiesusu Bandar Lampung's factory overhead cost budget of IDR. 6.748.000 was lower than the actual factory overhead costs of IDR. 13.802.000, resulting in an unpavorable variance of -IDR. 7.054.000.

## Production Cost Variance Analysis

**Table 4.**  
**The Recapitulation of Production Cost Variance of Respiesusu Bandar Lampung in 2020**

Costs	Budget	Realization	Difference	%	Description
Raw material	IDR. 7.840.000	IDR. 14.108.000	IDR. 6.268.000	-79%	Unfavorable
Labor	IDR. 3.000.000	IDR. 4.140.000	IDR. 1.140.000	-38%	Unfavorable
Overhead	IDR. 4.894.000	IDR. 6.246.000	-IDR. 1.352.000	-27%	Unfavorable
<b>Total</b>	<b>IDR. 15.734.000</b>	<b>IDR. 24.494.000</b>	<b>IDR. 8.760.000</b>	<b>55,5%</b>	<b>Unfavorable</b>

Source: Respiesusu's Budget Plan for 2020-2021 was processed by the researchers

The data above shows the variance or difference in production costs at Respiesusu Bandar Lampung in 2020. The production cost budget of IDR. 15.734.000 was smaller than the realization of the production costs of IDR. 24.494.000, resulting in an unfavorable difference (Unfavorable Variance) of 55.5% or IDR. 8.760.000. The production cost deviation in 2020 was greater than 5%, indicating an unreasonable position or a difference in deviation that cannot be controlled.

**Table 5.**  
**The Recapitulation of Production Cost Variance of Respiesusu Bandar Lampung in 2021**

Costs	Budget	Realization	Difference	%	Description
Raw material	IDR. 24.400.000	IDR. 29.438.000	IDR. 5.038.000	-20%	Unfavorable
Labor	IDR. 10.000.000	IDR. 9.660.000	IDR. 340.000	3,4%	Favorable
Overhead	IDR. 6.748.000	IDR. 13.802.000	-IDR. 7.054.000	- 104%	Unfavorable
<b>Total</b>	<b>IDR. 41.148.000</b>	<b>IDR. 52.900.000</b>	<b>IDR. 12.432.000</b>	<b>30,2%</b>	<b>Unfavorable</b>

Source: Respiesusu's Budget Plan for 2020-2021 was processed by the researchers

Furthermore, Table 5 shows the variance or difference in production costs at Respiesusu Bandar Lampung in 2021. The production cost budget of IDR. 41.148.000 was smaller than the realization of the production costs of IDR. 52.900.000. Therefore, it experienced an unfavorable difference (unfavorable variance) with a percentage of 30.2% or IDR. 12.432.000. The difference in deviation in production costs in 2021 was more than 5%. Thus, it was considered to be in an unreasonable position or a difference in deviation that cannot be controlled.

### Production Cost Efficiency Level Analysis

**Table 6.**  
**The Recapitulation of the Efficiency Level of Production Costs of Respiesusu Bandar Lampung in 2020**

Costs	Budget	Realization	Efficiency	Criteria
Raw material	IDR. 7.840.000	IDR. 14.108.000	17,99%	Highly efficient
Labor cost	IDR. 3.000.000	IDR. 4.140.000	138%	Highly inefficient
Overhead cost	IDR. 4.894.000	IDR. 6.246.000	127,62%	Highly inefficient
<b>Total</b>	IDR. 15.734.000	IDR. 24.494.000	155,67%	Highly inefficient

Source: Respiesusu's Budget Plan for 2020-2021 was processed by the researchers

Table 6 shows that in 2020, the level of efficiency of production costs of Respiesusu Bandar Lampung from raw material costs was 17.99% in the highly efficient criteria. The level of efficiency of production costs from labor costs was 138% in the highly inefficient criteria. The level of efficiency of production costs from factory overhead costs was 127.62% in the highly inefficient criteria. Therefore, in 2020, Respiesusu Bandar Lampung showed a production cost efficiency level of 155.67% or highly inefficient.



**Table 7.**  
**The Recapitulation of the Efficiency Level of Production Costs of Respiesusu Bandar Lampung in 2021**

Costs	Budget	Realization	Efficiency	Criteria
Raw material	IDR. 24.400.000	IDR. 29.438.000	120,64%	Highly inefficient
Labor cost	IDR. 10.000.000	IDR. 9.660.000	96,6%	Inefficient
Overhead cost	Rp. 6.748.000	IDR. 13.802.000	204,53%	Highly inefficient
<b>Total</b>	IDR. 41.148.000	IDR. 52.900.000	128,56%	Highly inefficient

Source: Respiesusu's Budget Plan for 2020-2021 was processed by the researchers

According to the table above, in 2021, Respiesusu Bandar's production cost efficiency from raw material costs was 120.64%, which is very inefficient. The efficiency of production costs in terms of labor costs was 96.6%, which is inefficient. The efficiency of production costs derived from factory overhead costs was 204.53%, which is extremely inefficient. As a result, in 2021, Respiesusu Bandar Lampung demonstrated a production cost efficiency level of 128.56% under the very inefficient criteria.

## CONCLUSION

Based on the analysis, it is possible to infer that, first, the production cost budget used to plan the production costs of Respiesusu MSME in 2020-2021 adhered to the bottom-up theory and procedures. The MSME has made preparations by involving the entire line from the bottom up, specifically production workers, to provide feedback and consideration while developing a plan. However, the application of the production cost budget did not meet the target in line with the previously planned budget, as evidenced by the findings of the analysis of the variance of production costs in 2020-2021 of 55.5% and 30.2%.

Second, an analysis of variance in production costs at Respiesusu Bandar Lampung revealed that, in 2020, the company faced an unfavorable variance with a percentage of 55.5% or IDR. 8,760,000, with a deviation greater than 5%. As a result, it was regarded to be in an uncontrolled deviation position. According to research data, the degree of production cost efficiency was 155.67% in 2020, placing it in the category of severely inefficient. Then, in 2021, there is an adverse variance of 30.2% or IDR. 12,432,000 with a difference in deviation of more than 5%, indicating that it was in a position of uncontrolled deviation. The level of efficiency of production costs was 128.56% in 2021. Based on research indicators, the level of efficiency of production costs met the criteria of very

inefficient. Therefore, the production cost budget as a control instrument was not carried out ideally, as evidenced in 2020; there was a realization that did not match what had been planned and was repeated in 2021, indicating that production cost control was not optimal.

## RESEARCH IMPLICATION

Based on the conclusions, the researchers offer the following recommendations:

1. The owner of Respiesusu MSME should list all expenses, from the smallest to the largest, to address overspending by reducing unnecessary costs. Then, continuing from the previous year, prepare the budget plan for the following year based on the cost of raw materials, labor expenses, and factory overhead costs in detail.
2. Future researchers should add other variables to this study because it only explains the variance and efficiency level of production costs. They should also expand and triangulate the data obtained to make the data more accurate. It is recommended to use a longer length of time in order to depict the actual conditions, as this study only employed two years of research period.

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