THE EFFECT OF PRODUCTION COST TO NET PROFIT; A CASE STUDY OF PT. INDORAMA SYNTHETICS TBK)

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Abstract

Production is the largest cost part of the company. A production process at each company would require a considerable cost. "Production costs are costs incurred in order to process raw materials into products and goods are ready for sale. This study aims to determine how much influence the cost of production to net income.

This study used descriptive method with quantitative approach. The population used in this study was the financial statements; costs production statement, Profit and loss statement from the year 2010-2014 of PT. Indorama Synthetics Tbk. Sample selection has done by using purposive sampling method with amount of data processed 6 years. The data used are primary data. Data were tested using SPSS 21.0, the data analysis used was simple regression analysis, correlation analysis, determination coefficient analysis and hypothesis test using parameter significance test (t test).

The result of this research show that partially production cost have a significant effect to net profit. Based on t-test known that the hypothesis was accepted since the t count was higher than t-table value. The t-count was equal to 3,095, while the t-table was 2,776, with a significant value of 0.036 smaller than 0.05, which means that production costs significantly affect net income at PT Indorama Synthetics Tbk.

Production Cost and Net Income.

I. INTRODUCTION

The main goal of the company is to make a profit (Haryono, 2013), therefore it is quite common if most companies put this matter as their main concern. In another hand, to achieve the profit, companies must also concern to the income statement, describing on the amount of income and sources of income obtained. Then, also illustrated the amount of costs and types of expenses incurred during a certain period. When the amount of income is less than the total cost, the company is said to be a loss (Cashmere, 2014: 29).

For a profit-oriented company, there always efforts to increase the profit, they can earn through increasing or expanding market share, improving employee performance and efficient of all resources owned and pressing production costs incurred to produce products sold. Those are achieved by concerning on the cost effective, so that production costs can be controlled. As stated by Kuswanto, (2015) that the factors that affect earnings are cost, selling price and sales volume or production volume.

PT. Indorama Synthetics Tbk is one of manufacturing companies located in Kembang Kuning Village, Jatiluhur district, Purwakarta. The main business is focusing in the field of textile which has the activities of processing raw materials and produce spun yarn products. So in the production activities require production costs. The company should pay attention to its business activities, particularly on the production process. This means that the amount of profit must be considered for production costs within the company can be controlled.

In 2014, the company faced a decrease in net income due to a spinning warehouse fire on raw material inventory and caused a decrease in production. The accident brought the impact to the company in 2015 that the cost of production increased from the previous year. According to (Novita, 2013), she argued that "Increase in production costs on manufacturing companies does not completely lead to lower net profits come down". Based on the above description, the formulation of the problem is to identify the effect of production cost on net income at PT. Indorama Synthetics Tbk.

II. LITERATURE STUDY

II.I. Cost Accounting

Cost accounting is part of the accounting type: financial accounting and management accounting where cost accounting can be addressed to meet the needs of outside corporate users. In this case cost accounting should pay attention to the characteristics of financial accounting. The cost accounting can also be addressed to meet the needs of users in the company. Cost accounting should pay attention to the characteristics of management accounting. Mulyadi (2014: 7) explained that cost accounting is the process of recording, classification, summarizing and presenting the cost of manufacture and sale of products or services. The process of recording, classifying, summarizing and presenting, as well as the interpretation of cost information are depend on whom the process are indicated. The cost accounting process can be aimed at meeting the needs of outside corporate users. In this case the cost accounting process should pay attention to the characteristics of financial accounting. Thus cost accounting can be part of financial accounting. Cost accounting process can also be shown to meet the needs of users in the company. In this case cost accounting should pay attention to the characteristics of management accounting. Thus cost accounting is part of management accounting.

According Purwaji et al. (2013: 4), "Cost accounting is an information system that identifies, analyzes and reports financial and nonfinancial information relating to the cost or use of resources within an organization." Meanwhile, according to Bustami Bastian and Nurlela (2013: 4), cost accounting is the field of accounting that learns how to record measuring and reporting cost information used. Besides, cost accounting also discusses the determination of the cost of "a product" produced and sold to the buyer or for the market, as well as for the supply of products to be sold. Based on the research, it can be concluded that cost accounting is the determination of the cost of a product by performing a process of recording, classifying and presenting cost transaction systematically and presenting cost information in the form of cost report.

II.II Production Cost

There are several kinds of cost definitions put forward by experts who basically have the same understanding. According Mursyidi (2010: 14), cost is defined as a sacrifice that can reduce cash or other property to achieve goals, both that can be charged at this time or in the future. However, Rudianto (2012: 27) stated that cost is an economic sacrifice to obtain goods or services, in the useful life of goods or services enjoyed in more than one year (long term)". According to Mulyadi (2014: 8), "In the broad sense of cost is the sacrifice of economic resources, measured in units of money, which have occurred or are likely to occur for a particular purpose". According to Bustami Bastian and Nurlela, (2013: 7) explains that: "Cost is the sacrifice of economic resources as measured in units of money that have occurred or are likely to occur to achieve a particular goal. Expired costs, and are classified as assets included in the balance sheet ".
From all the above description, it can be concluded that in principle the definition of costs include two things (1) Cost is the sacrifice of economic resources that can be measured in units of currency, for a particular purpose, (2) Cost is a sacrifice to obtain an asset (goods and services).

Cost accounting aims to provide quality cost information for management in the framework of planning, control and decision making. Therefore, the cost needs to be classified or classified according to its purpose, for what the cost is used. Classification is the process of grouping systematically over the whole of a specific component that is more concise in order to provide more accurate information (useful and meaningful). In the classification of costs known as the concept of "Different cost for different purposes", meaning that for different purposes required different ways of classifying costs. According Purwaji et al. (2013: 12) the following cost classification is often done, in order to provide cost information for management ;

1. The cost in relation to the product.
The classification of costs by product is influenced by the type and characteristics of the company. Manufacturing companies that have the main function of processing raw materials into products and subsequently sold, the cost may be classified into: Production costs, and Non-Production Costs. Production Cost Produc-

tion cost is the costs incurred in order to process raw materials into products and goods are ready for sale. Production cost consists of three elements: direct material cost, direct labor cost and factory overhead cost. 1) Direct Material Cost. The cost of raw materials that form an integral part can be traced directly to a product. For example: a. Fabrics in the garment company, b. Rubber at the tire company, c. Iron ore in steel companies d. Leather on the shoe company and so on. 2) Direct Labor Cost. The labor cost that converts / converts directly from raw materials into a product and can be properly expensed into the product. For example: a. Sewing workers in garment companies, b. Workers cut and shaved wood at the furniture company, c. Leather workers in shoe companies and so on. 3) Factory Overhead Costs. The cost that can not be traced directly to a product, in addition to direct material costs and direct labor costs. These costs include: a. Cost of Helper Material (Indirect Material Cost). The material used in the production process but its value is relatively small and can not be traced or identified directly to the product. For example: buttons and threads on garment companies, sandpaper, screws, spikes on furniture companies, glue and spikes on shoe companies and so on. B. Indirect Employment Cost. Labor costs that can not be identified or traceable to a particular product. For example: factory supervisor, factory director, electrical operator in factory. C. Other Indirect Costs. Costs other than the cost of auxiliary materials and indirect labor costs used in the production process but cannot be identified or traced to a particular product. For example: the depreciation of factory machinery, repair and maintenance of factory equipment, electricity and water factories, factory insurance and so on.

2. The costs in relation to production volume.

The classification of costs by volume of production can be grouped into: a) Cost Variable Cost where total cost changes proportionally to changes in production volume in the relevant range. The larger the volume of production, the higher the total variable cost and vice versa. However, per unit / output, variable cost is fixed (constant). B) Fixed Cost The cost at which the total cost does not change with respect to changes in production volume in the relevant range. However, per unit / output, the fixed cost is changed. The change in fixed cost per unit / output is inversely related to changes in production volume, the greater the production volume, the lower the fixed cost per unit and vice versa. C) Semi Cost Variable Cost where the total cost changes but the change is not proportional to changes in production volume in the relevant range. The greater the volume of production, the higher the total cost incurred and vice versa, however the changes are not comparable.

3. The costs in relation to the department.
The classification of costs is strongly influenced by the type of company, within the manufacturer's company (Manufacturing) segment division can be: department of work unit, cost center and so on. The purpose of the classification is to thoroughness in charge and cost control. Departments within a factory can be grouped into two:
A) Department of Production Departments within the factory that directly process raw materials into products. B) Department of Service or Department of Maids Department in the factory where the department is not doing the production process.

4. The cost in relation to the accounting period.
In conjunction with the accounting period,

costs or expenses can be grouped into: a) Capital Expenditure Expenses or expenditures that provide benefits over one accounting period. B) Revenue Expenditure Expenses or expenditures that benefit the accounting period in which expenditures occur.

5. The costs in relation to management control.
The classification of costs is used in the framework of monitoring and performance appraisal of department managers. Whether or not a cost is controlled by managers, the costs can be grouped into: a) Controllable costs. A fee that can be significantly affected and controlled by a particular manager in a given period, b) Uncontrollable costs A cost that can not be significantly affected and can not be controlled by a particular manager in a given period.

6. The cost in relation to decision-making. For management's decision-making purposes, costs can be classified as follows: a) Relevant Costs Future costs will differ among different decision alternatives. In order to make decisions, it is important to understand about the relevant costs, among others: 1. Differential Costs 2. Opportunity Cost 3. Out-of Pocket Cost 4. Avoidable Costs B) Costs Not Relevant Costs that do not affect in the framework of decision making, therefore these costs need not be considered. These costs include: 1. Embedded Cost (Sunk Cost) 2. The Cost of the Past (Historical Cost)

II.III. Production Costing Method

According to Mulyadi, (2014: 17), the method of determining the cost of production is a way of calculating the cost elements into production costs. In taking into account the cost elements into production costs, there are two approaches: full costing and variable costing.

1. Full Costing Full Costing is a method of determining production costs which take into account all elements of production costs into production costs, consisting of raw material costs, direct labor costs and factory overhead costs, both of which behave variable or fixed.
2. Variable Costing Variable costing is a method of determining production cost which only takes into account production cost that behaves variable into production cost, which consists of raw material cost, direct labor cost, and variable factory overhead cost.

II.IV. Profit

According to Kashmir (2014: 302) "Profit or profit is one of the main objectives of the company in carrying out its activities". According to Simamora Hendry (2012: 188), "Profit is one measure of how well a company's performance". Of the two terms above profit one of the main objectives of the company in carrying out its activities and how well the performance in a company, which is determined through the targets to be achieved. According to Islahuzzaman (2012: 238), "Earnings (income) the difference in total revenue (revenue) minus the costs of business activities obtained during the company certain period. Often called earnings, earnings, profits (profits) ". And according to APB Statement Harahap (2015: 243) define profit (Loss) as "Income (deficit) income above cost during one accounting period". Based on the above assertion that profit is the excess between income and expense or the difference of income above expenses in a certain period.

Factors affecting profit in the achievement of a company's earnings in general there are several factors that can affect, such as cost, selling price, and sales volume.

Costs incurred in relation to activities to produce goods will affect the determination of the selling price of a product produced and the selling price determined by the company will affect the high sales volume in a certain period. According to Mulyadi in (Kuswanto, 2015: 37) the factors that affect earnings, among others: (1) Costs. The costs that can arise from the acquisition or processing of a product or service will affect the selling price of the product concerned, (2) Selling price The selling price of a product or service will affect the amount of sales volume of the product or service concerned. (3) Volume sales and production The amount of sales volume affects the volume of production and affect the size of the cost of production.

III. METHODOLOGY

According to Sugiyono (2015: 80) the population is a "generalization region consisting of objects / subjects that have certain qualities and characteristics set by the researchers to be studied and then drawn conclusions. The population to be observed in this research is the financial statements of PT Indorama Synthetics Tbk.

The understanding of the sample according to Sugiyono (2015: 81) sample is, "Part of the number and characteristics possessed by the popolation". Sampling method used in this research is nonprobability sampling method.

According to Sugiyono (2015: 84), "Nonprobability sampling is a sampling technique that does not provide the same opportunity / opportunity for every element or member of the population to be selected into a sample".

Nonprobability sampling technique used by the author in this study is by using purposive sampling. According to Sugiyono (2012: 85), "purposive sampling is a technique of determining the sample with certain considerations".

Determination of sample used in this research include:

1. Data taken in this research is financial report contains of the report of production cost and the ncome statement of PT Indorama Synthetics Tbk which is the latest financial data.
2. Samples taken as much as 6 years from 2010 to 2015 are considered to be representative for research.

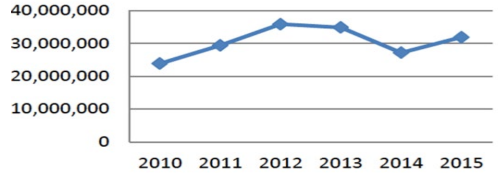
So that the sample in this study is the annual financial statements of PT Indorama Synthetics Tbk which consists of reports of production costs and income statement from the year 2010-2015 which is 6 years.

The method of simple linear regression is used to determine the relationship and influence of independent variable of production cost to dependent variable of net profit. The simple linear regression model formula used in this study is as follows (Sugiyono, 2015: 188)

IV. RESULTS AND DISCUSSION

In 2012 to 2013, the production cost decreased by 0.8% due to the decrease of raw material purchasing cost from suppliers. In 2013 to 2014, production costs decreased by 22%, due to decreased labor costs and BOP. In 2014 to 2015 the cost of production increased by 18%.

Table 1. Production Cost PT. Indorama Synthetics Tbk period of 2010 – 2015



Production Cost in USD

Source : Financial Statement of PT. Indorama Synthetics Tbk 2010-2015.

Based on Table 1 above, it can be explained that the development of production costs at PT Indorama Synthetics Tbk in the year 2010-2015 fluctuated. From the table above can be seen that the production cost in 2010 to 2011 production costs increased by 23%, In 2011 to 2012 production costs increased by 20%. The increase is due to the rising cost of raw materials used.

Another variable discussed in this study was net profit. "Net Profit" is placed as a dependent variable. In other words, this variable depends on the independent variable.
Profit is an important information in a financial report one of which is to assess the performance or performance of the company. (Harahap, 2015: 300). Profit is seen in the income statement, the purpose of the income statement is a report that shows the company's ability to generate profits during an accounting period. (Rudianto, 2012: 61). Net income is the amount of profit a company earns on its business activity.

Table 2. Net Profit PT. Indorama Synthetics Tbk period of 2010 – 2015

NO	TAHUN	LABA BERSIH	PERKEMBANGAN	
			US $	%
1	2010	11.431.000		
2	2011	12.099.231	668.231	6%
3	2012	14.431.000	2.331.769	17%
4	2013	15.029.231	598.231	6%
5	2014	10.023.000	-5.006.231	-33%
6	2015	12.050.218	1.027.218	20%

Source : Financial Statement of PT. Indorama Synthetics Tbk 2010-2015.

Based on table 2 above, it was noted that the development of net income at PT Indorama Synthetics Tbk in the year 2010-2015 fluctuated. From the above table it can be seen that net income in 2010 to 2011 net profit increased by 6%. In 2011 to 2012 net profit increased by 17%. In 2012 to 2013 net profit increased 6%. Net income increased from year to year increase occurred this year due to net profit increased from year to year. In 2013 to 2014 the net profit decreased by 33% this is due to the large-scale spinning fireplace 6 which resulted in a decline. In 2014 to 2015 net profit increased by 20% from the previous year.

IV.I. Data Analysis

The descriptive statistical analysis test was conducted to find out the maximum, minimum, mean (mean), and standard deviation analysis of the variables used in this study, presented in the table as follows:

Table 3. Statistic Descriptive Result

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Biaya Produksi	6	23.847.618	35.161.426	30.383.828,00	4.457.391,301
Laba Bersih	6	10.023.000	15.029.231	12.510.613,33	1.885.009,508
Valid N (listwise)	6				

Source : Result of statistic, 2014

Based on data from the above table by observing for 6 years the production cost has a minimum value of US $ 23,847,618, the maximum value of US $ 35,161,426 and the average value of US $ .30.383.828,00 with a standard deviation of US $ 4,457,391,301.
The result of net profit based on the above table ie, net profit must be obtained by PT. Indorama Synthetics Tbk in one period has a minimum value of US $ 10,023,000 and the maximum value for the acquisition of net profit of US $ 15,029,231 with an average net income of US $ .12,510,613.33 with a standard deviation of US $. 1.885.009,508. That is, in a peri-

od of PT. Indorama Synthetics Tbk must obtain a minimum production cost of US $ 23,847,618, and the maximum production cost is US $ 35,161,426, so the average Production Cost is US $ 30.383.828,00.
The net profit based on the above table ie, net profit must be obtained PT.Indorama Synthetics Tbk in a minimum period of US $ 10,023,000 and the maximum value for the acquisition of net income of US $ 15,029,231 with average net income obtained for US $ .12.510.613,33.

IV.II. Simple Regression Linear Analysis.

The result of simple regression linear is following:

Tabel 4. Simple Regression Linear Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.718.165,213	3.517.685,667		,488	,651
	Biaya Produksi	,355	,115	,840	3,095	,036

Source : Result of statistic, 2014

Berdasarkan tabel di atas, maka model analisis regresi linier sederhana antara variabel X dan variabel Y dapat diformulasikan dalam model persamaan:
Y' = a + bX
Jadi: Y' = 1.718.165,213 + 0,355X
Nilai konstanta dari persamaan regresi ini adalah positif sebesar 1.718.165,213 Sedangkan nilai koefisien dari b sebesar 0,355 menunjukkan bahwa setiap peningkatan biaya produksi sebesar 1 akan diikuti oleh kenaikan laba bersih sebesar US$ 0,355.

IV.III. Correlation Analysis

This analysis is used to determine the relationship between two or more independent variables (X) on dependent (Y). R value ranges from 0 to 1, the value is approaching 1 means the relationship is going stronger,
Otherwise the value is getting closer to 0 then the relationship is getting weaker.

Table 5. Correlation Analysis Result

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,840[a]	,705	,632	1143721,628

a. Predictors: (Constant), Biaya Produksi
b. Dependent Variable: Laba Bersih

Source : Result of statistic, 2014

In the model summary table 5, the correlation coefficient R value of 0.840. According to Sugiyono (2015: 184) the number 0.840 is at the interval coefficient of 0.80-1000 which means the level of relationship between the cost of production to net income is "Very Strong".

IV.4. Determination Coefficient Analysis
Determination coefficient analysis (R2) is used to show how big influence of variable of production cost (X) with net profit (Y) (kasmadi, 2014: 147). The greater the value then indicates that the resulting regression equation to estimate the dependent variable. The formula used is:

$$\boxed{Kd = r^2 \text{ x } 100\%}$$

Source : Hery (2012:186)

Kd = Koefisien Determination
r = Koefisien Correlation

Based on the results of data processing has been done, then the results of the coefficient of determination analysis will be presented in the table below:

Table 6 . Determination Coefficient Analysis Result

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,840[a]	,705	,632	1143721,628

a. Predictors: (Constant), Biaya Produksi

b. Dependent Variable: Laba Bersih

Source : Result of statistic, 2014

Based on table 6, it was obtained that R-square value of 0.705 means independent variables affect the dependent variable of 70.5%. While the remaining 29.5% is influenced by other factors not explained by the author.

The result of analysis concerning the relation of production cost and company profit at PT. Indorama Synthetics Tbk in this study showed positive results. Regression result from production cost equal to 1.7.18.165,213. Shows any increase in production cost of 1 will be followed by a net profit increase of $ 0.355. Based on correlation analysis of production cost relation to net profit equal to 0,840, which is very strong and coefficient of determination (R2) the influence of production cost to net profit that is equal to 70,5%. This figure means that the cost of production affects net income by 70.5% while the remaining 29.5% can affect net income by other factors. These factors are selling price, sales volume and / or production volume.

Based on the financial statement table data, increased production costs increased and net income also increased. This is because the amount of net sales from the company also increased, in this case will increase the profits earned. Therefore, when companies increase production costs and accompanied by increased sales, can result in profits obtained by the company also increases, because the greater the production cost incurred then the amount of production will also be greater.

The result of this study is similar to the research conducted by Ramadhan (2014) (case of manufacturing industry manufacturing of sub-cigarette consumer goods sector listed on Indonesia Stock Exchange (BEI) stating that there is a significant positive effect of production cost on net income. " The cost of production will be followed by an increase in net profit ".

V. CONCLUSSION

Based on the formulation of the problems that have been stated previously, the purpose of this study is to determine whether the cost of production significantly influence the net income at PT. Indorama Shynthetics Tbk. From the results of research and discussion that has been described by the authors, the authors conclude that the cost of production affect the net income, it proves through the processing of SPSS 21.0 which shows that the value of t test is 0.036 <0.05 then Ho is rejected and Ha accepted. This means that there is a significant positive influence between the cost of production to net income at PT. Indorama Shynthetics Tbk. The result is supported by Ramadan (2014), which states that there is a significant positive effect of production costs on net income. The increase in production costs will be followed by an increase in net income.

Based on the results of research, analysis and discussion that has been done writers, the authors tried to suggest some suggestions that if useful useful for the management at the company PT. Indorama Shynthetics Tbk and for further researchers.

For company management, the cost of production can affect net income. Therefore, the company PT. Indorama Shynthetics Tbk, which is one of the textile industry companies, should continue to

strive to minimize production costs to increase the company's net profit because profit is the main thing for the company to remain able to survive in the increasingly mushrooming business competition.
For further research is expected to further add other factors. Because the rise and fall of net income is not only influenced by the production cost factor alone as for other factors that may affect net income, such as selling price, sales volume or production volume. So that the results obtained better research.

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