

ANALYSIS OF NET PROFIT RECEIPT TOWARDS PRODUCTION COSTS AT PLKT GUNUNGSITOLI

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ARTICLE INFO

Article History

Submission : 18-08- 2024

Review : 22 - 08 - 2024

Revised : 23 - 08 - 2024

Accepted : 23 - 08 - 2024

Publish : 24 - 08 – 2024

Keywords :

Analysis, net profit receipt, production costs, PLKT Gunungsitoli

ABSTRACT

This study aims to determine the net profit receipt against production costs at PLKT Gunungsitoli. This study uses a descriptive research type that is descriptive in nature. The data collection techniques used are observation and documentation techniques. In this study, researchers used qualitative descriptive analysis techniques in analyzing data. Based on the results of the study that the net profit receipt against production costs at PLKT Gunungsitoli, the researcher concluded that the net profit receipt of PLKT Gunungsitoli was positive, namely a profit of Rp. 18,096,750. However, PLKT is not looking for large profits because there is still an element of gross profit which is the difference between net sales and cost of goods sold and especially to customers who are still inadequate to order PLKT Gunungsitoli's production results. Production design planning is a process to achieve financial goals through careful work management for the sake of adequate profit continuity. This condition, it would be better maintained by PLKT Gunungsitoli in the future and it is suggested to the related leaders to be improved in order to have more efficient cooperation or synergy between the community, government, churches and certain groups in finding solutions on how in the future PLKT Gunungsitoli will remain intact in achieving greater profits so that it has a contribution to BNKP and also related parties

INTRODUCTION

Inventory is goods owned by a company or office to be processed further. For example, trading companies, industrial companies or offices in general. Inventory is a fairly large company asset when compared to other current assets and inventory is also the element that uses the most financial resources of the company that need to be provided so that the company or office can operate properly as it should. The importance of the role of inventory in office or company operations requires an appropriate inventory return method to pay attention to business results that are in accordance with the accounting period. In addition, company management also needs to have a good internal control system in order to maintain the security of the company's inventory itself. With internal control, any irregularities in the company will be immediately known. Profit or gain can be defined in two ways, the first is that profit in pure economics is defined as an increase in the wealth of an investor as a result of his investment, after deducting costs related to the investment, while profit in accounting is defined as the difference between the selling price and the cost of production.

The difference between the two is in terms of defining costs. Company activities are certainly oriented towards profit, according to Soemarso (2014:245) who said "Profit is the difference between income and expenses in relation to efforts to obtain such income during a certain period". It can be concluded that what is meant by profit is the extent to which a company obtains income from sales activities as the difference from the total effort in which there are costs incurred for the sales process during a certain period. Generally, companies are established to achieve certain goals, namely to obtain optimal profit with minimal sacrifice to achieve certain things, planning and control are needed in every business activity so that the company can finance all activities that take place continuously. The definition of profit according to Zaky Baridwan (2014:29) says "Increase in capital (net assets) originating from side transactions or transactions that rarely occur from a business entity and from all transactions or other events that affect the business entity during one period except those included in investment revenue by the owner".

Based on the description above, it can be concluded that profit comes from all transactions or events that occur in a business entity and will affect the company's activities in a certain period and profit is obtained from the difference between income and expenses, if income is greater than expenses, the company will make a profit if the opposite occurs, the company will make a loss. When compared to production costs, it has a dual aspect, namely it is presented in the form of a business entity balance sheet or balance sheet inventory so that the company's assets are also presented in the calculation of profit and loss as an element of cost of goods sold. Therefore, errors in determining the value of inventory will not only result in errors in the balance sheet items. However, also in the company's profit and loss post for both the current period and the next period, and finally the reader of the financial report will be wrong or wrong in interpreting the financial position of the office or company.

METHOD

The type of research used in this study is descriptive research, which is a research method carried out by collecting data and information from a research object which is then classified so as to provide a conclusion from events or facts. Descriptive research aims to change raw data into easily understood information in the form of more concise information. To obtain accurate data in this study, the location of the research is needed as a research object. In this case, the researcher determined the location of his research to be the Integrated Skills Development and Training (PLKT) Gunungsitoli. In this study, the research sample was the report on the realization of the production cost budget ending on December 31, 2022 at the Integrated Skills Development and Training (PLKT) Gunungsitoli. To obtain the data needed, in this study, the researcher used several data collection techniques, namely:

- a. Observation, by conducting a direct review of the research location of the activities carried out that are related to the research topic.
- b. Documentation technique, namely data collection by searching for data related to research variables in the form of documents, notes, and reports that support the research.

The data analysis technique used in this study uses a descriptive method, namely by collecting data and classifying it so that it can provide clear information and descriptions, then interpreted and connected to the problems that occur and using a deductive method, namely a method that describes the data obtained from the research location with the theory that applies in general as the truth then draws conclusions from the analyzed data and provides suggestions.

RESULTS AND DISCUSSION

Net Profit Receipt Report

Based on the research results presented in attachment 1 (One) of this Paper assignment, the report on the realization of net profit receipts at the Gunungsitoli Integrated Skills Development and Training (PLKT) for the date ending December 31, 2022 which is only an evaluation of net profit receipts from production costs in one year.

The total realization of net profit receipts from production results for 2022 at the Gunungsitoli Integrated Skills Development and Training (PLKT) is IDR 114,616,000 from the total budgeted expenditure for that year, which is IDR 96,519,250. so that there is a 2014 budget year profit of Rp. 18,096,750. The realization of the expenditure:

- a. Synod Service Fund (DPS) of Rp. 7,000,000
- b. Employee Salaries of Rp. 35,000,000
- c. NPWP Fee of Rp. 11.5%

Based on the description of the research above, it can be concluded that the realization of net profit from production costs at the Gunungsitoli Integrated Skills Development and Training (PLKT-BNKP) totals in general Rp. 114,616,000 while the Realization of the Principal Provisions is Rp. Rp. 96,519,250. The remaining principal provisions or net profit is Rp. 18,096,750.

However, from the results obtained by the Gunungsitoli PLKT if observed with the income (P1) and expenses (P2) of the last five months, the results are as follows:

Table 1. Net Profit

Month	Acceptance	Expenditure	Balance
January 2022	Rp. 156.530.335	Rp. 173.498.828	Rp. 16.968.493
February 2022	Rp. 102.639.500	Rp. 100.816.092	Rp. 1.823.408

March 2022	Rp. 108.298.750	Rp. 112.173.890	Rp. 3.875.140
April 2022	Rp. 126.353.000	Rp. 117.616.522	Rp. 8.736.478
May 2022	Rp. 280.224.216	Rp. 165.605.216	Rp. 96.519.257
jumlah	Rp.774.045.801	Rp. 669.710.548	Rp. 127.922.722

Based on the comparison between income and expenses, if income exceeds expenses, the result is net profit. Because, the last figure in the calculation of profit and loss where to find it, operating profit is added to other income minus other expenses so that it is stated that, the report on the realization of net profit receipts against production costs presents the allocation managed by the Integrated Skills Development and Training (PLKT) which describes the realization in one reporting period.

Analysis of Research Results

Preparation of Net Profit Receipt Report on Production Costs of Gunungsitoli PLKT

Analyzing means providing an assessment or solution to a problem faced. From the research findings, the evaluation of net profit receipts from the production results of the Gunungsitoli Integrated Skills Development and Training (PLKT) for the date ending December 31, 2022 is only in the form of net profit receipt realization.

The benchmark is the results of field research obtained from interviews, observations, library studies and theories that support the research variables, indicating that it has not yet optimally met the target or achieved the basic standards of taxpayer provisions in Gunungsitoli City.

Based on the descriptions above and supported by net profit theories, then from the results of field research obtained through interviews, observations, and library studies. So, the results of the research analysis aim to review the extent to which net profit receipts at the Gunungsitoli Integrated Skills Development and Training (PLKT) have feedback that supports the increase in the intended business world.

This is the basis for making the right decisions, absorbing good production cost budgets, transparency in the accountability of material costs, transportation and production results, the realization of accurate profit receipt reports, stable management information on the Gunungsitoli Integrated Skills Development and Training (PLKT) as a basis for evaluating results or reporting net profit receipts for the following year.

Net Profit Receipt and Its Relationship to Production Costs of Gunungsitoli PLKT

From the results of the research that have been described in the previous chapters, that an accountability report is needed in the form of a net profit receipt evaluation report, the results of the research conducted by the researcher describe the net profit receipt realization report prepared by the treasurer as a form of financial accountability report that has been presented fairly.

However, from the results of the research conducted by the researcher, it can be concluded that the Net Profit Receipt Against Production Costs can be obtained by the Gunungsitoli Integrated Skills Development and Training (PLKT) for the last five months amounting to Rp. 67,502,249. So, the Integrated Skills Development and Training (PLKT) Gunungsitoli can be said that PLKT obtained significant profits even though there is still an element of gross profit which is the difference between net sales and cost of goods sold, profit from operations, namely the difference between gross profit and total cost burden and especially to customers are advised to adequately order or buy production results at the Gunungsitoli Integrated Skills Development and Training (PLKT).

The Gunungsitoli Integrated Skills Development and Training (PLKT) is inseparable from the accounting entity which is every business unit that receives net profit is required to carry out accounting for financial transactions periodically. The evaluation report on the receipt is submitted internally and hierarchically to higher units in order to consolidate financial reports by the receiving entity. From this authority, the Gunungsitoli PLKT leadership is required to make accountability in the form of an evaluation report on the receipt of net profit against production costs.

CONCLUSION

From the description that has been presented above, then based on the results of the research on Integrated Skills Development and Training Gunungsitoli, the researcher outlined several conclusions as follows:

1. Net profit is the profit obtained from all income minus all costs.
2. Analysis of net profit receipts against production costs is the basis for making the right decisions, determining planning that will be implemented properly and correctly, and assisting leaders in preparing economic goal plans in making rational decisions with a view towards achieving appropriate and transparent accounting goals.
3. Net profit receipts are one of the important elements that aim to achieve conditions for increasing the progress of the business world, especially Integrated Skills Development and Training (PLKT) Gunungsitoli, for internal interests in order to carry out the management process which includes planning, organizing, directing and controlling.
4. In order to be accountable for net profit receipts at Integrated Skills Development and Training (PLKT) Gunungsitoli that the report or evaluation of profit receipts is still not adequately sufficient. In fact, every company has the goal of obtaining large profits or benefits.

Declarations

Based on the conclusions that have been described above, the researcher provides useful suggestions for the Integrated Skills Development and Training (PLKT-BNKP) Gunungsitoli, including the following:

1. It is better to improve the performance and production results of the Integrated Skills Development and Training (PLKT) Gunungsitoli so that human resources can achieve targets or goals.
2. There needs to be a policy from the leadership in processing and Integrated Skills Development and Training (PLKT) Gunungsitoli in the future can be more competitive.
3. Based on the research results obtained from the data from the Gunungsitoli PLKT office, regarding the materialization, there needs to be employees who have expertise in accounting or who have an accounting background
4. It is better to use careful planning so that the work can be achieved according to the time desired by the consumer.

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