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# Analysis of Accounting Treatment of Reject Products In Determining Cost of Production at Insil Tailors Bengkulu City

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## ABSTRACT

The study aims to purpose of this research is to determine the extent of the analysis of accounting treatment of reject products in determining cost of production at Insil Tailors Bengkulu City. The method used in the research is quantitative descriptive. Interview and documentation data collection techniques. The result accounting treatment for reject products at Insil Tailors in Bengkulu City year 2022 is that they suffer a loss with 60 psc of amounting to IDR. 3,257,520. reject products found at Insil Tailors Bengkulu City are reject products that can be resold to increase income. Reject products occur as a result of employee negligence or sewing equipment that experiences problems or is reject, such as when the ironing process is too hot, improper cutting, and inappropriate measurements. The accounting treatment for reject products Insil Tailor Bengkulu City is by reselling the reject products at a price of Rp. 25,000/pcs.

## INTRODUCTION

The presence of defective products will result in losses in the production process, this is because defective products are not suitable for sale at the predetermined price, so special attention is needed in calculating production costs. The presence of defective products will affect production costs and determine the selling price of a product and will have an impact on profit generation. Defective products are products that have deficiencies in the production process, causing the quality to be poor. Defective products require special attention, because they will affect the smoothness of the production process in making a profit. The production process must pay attention to the quality produced, this is to avoid wasting production costs. The large number of defective products will result in losses, because the products are not suitable for sale. A defective product is a product that does not meet its specifications, this means it also does not comply with the established quality standards. Defective products that occur during the production process refer to products that are not accepted by consumers/customers (Hansen and Mowen, 2011). Good quality products are the company's hope to be able to compete with other similar companies.

However, in practice, not all production products are of good quality and even tend to be damaged. This damage is caused by several factors such as: errors made by employees, limited machine capabilities and lack of supervision over the implementation of the production process. However, in reality, companies that produce goods often experience products that are not suitable with the expected quality standards and even the product is said to be damaged (spoilage) If the Product experiences damage then not acceptable so it must be thrown away or sold at a lower value (Muhtarudin & Tuti, 2019). Quality is an attribute and characteristic of a product or service that influences its ability to satisfy stated or implied needs. Product quality is important which every company must strive for if it wants its products to be able to compete in the market to satisfy consumer needs and desires. Nowadays, most consumers are increasingly critical in consuming a product. Consumers always want to get quality products according to the price they pay, even though some people think that expensive products are quality products (Phillip Kotler dan Gary Armstrong, 2014). production costs will form the cost of production, but in a

company At the end of the accounting period there are still products that have not been produced, so not all production costs included in production will form the cost of production (Tomayahu dan Janjte, 2014).

Currently the industrial world plays an important role in the production era in Indonesia. This progress has an impact on competition between companies, one of which is the clothing convection business. With quality production results, it is hoped that customers will be satisfied with the production results offered, especially in the Insil tailor in Bengkulu City. However, the presence of defective products will affect the calculation of the cost of production and influence shop/business decision making. company treats the cost of defective products sold as other sales. Thus the cost of production of sugar standards-compliant products are not burdened with the high cost of production. Should pay attention to the company's management accounting treatment appropriately defective products, thus determining the selling price is not higher, because it will affect the price level in competition with other companies (Samantha & Almalik, 2019) The accounting treatment for defective products is The normal situation that occurs at PT Exedy Prima Indonesia is in accordance with existing theory, where the overall cost of repairing defective products is added to production costs. Meanwhile, the accounting treatment for abnormally damaged products is not in accordance with existing theory It should be recognized as a loss on damaged products but the company charges it to the cost price Finished goods are transferred to the warehouse (Zuhroh, 2021). A damaged product (spoiled good) is a failed product that is not technically or economically viable can be improved into products that comply with the quality standards set by a company, even though technically it can be repaired, it will result in high repair costs compared to increase in value or benefit from improvements. In lan words, if the company will improve the product The damage will increase production costs again (total production costs increase) but no add value to the company (Maringka et al., 2014)

Calculation of the production costs of defective products will have an influence on determining the selling price. This defective product occurs due to employee error and lack of supervision when working on the product, resulting in the resulting product not complying with the standards that have been set. The accounting treatmen for damage produck has not been carried out properly. This can be seen by not differentiating the damage porduct that occur in the rpoduction process, whether the product is damage normally or abnormal. Menwhile, the repair cost of the defect product by the company has been treated correctly, namely as an addition to the element of production cost (Nender et al., 2021). Accounting treatment of defective products, to view detailed information on the costs used in producing defective products and the causes of damage. The calculation of the cost of production of defective products is the total costs incurred including raw materials, labor and factory overhead costs from the initial process to the final production process. The purpose of determining the cost of production is (a) determining the selling price of the product, (b) monitoring the realization of production costs, (c) calculating periodic profit or loss and (d) determining the cost of finished product inventory which is presented in the balance sheet (Widilestariningtyas, 2012). The application of accounting for damaged products and defective products carried out by researchers results in decreased production costs and increased profits. Companies should apply accounting treatment of damaged products and defective products in the calculation of cost of goods produced because it will affect the company's profits that are getting bigger (Terang et al., 2023)

According (Mulyadi, 2012) treatment of defective products depends on the nature and cause of their occurrence, namely:

1. If a damaged product occurs due to difficulties in processing a particular order or other extraordinary factors, then the cost of the defective product is charged in addition to the cost of the good product in the order concerned. If the defective product is still sold, then the sales proceeds are treated as a deduction from the production costs of the order that produced the defective product.
2. If the defective product is a normal thing that occurs in the product processing process, then the losses that arise as a result of the defective product are charged to production as a whole, by calculating the loss in the factory overhead cost rate.

Defective products are products that are produced in the production process that does not comply with established quality standards. There are 4 accounting records for damaged products: (1) normal damaged products that can be sold treated as a deduction from the cost of finished products, (2) damaged products normal products are not sold, then the cost of damaged products will be charged tofinished product which results in the cost of finished product per unit being larger, (3) the product is abnormally damaged (due to an error) so it can be sold the proceeds from the sale of damaged products are treated as a reduction in losses from damaged products, (4) abnormally damaged products (due to errors) cannot be sold, cost price Damaged products are treated as damaged product losses (Samantha & Almalik, 2019). stated that "Treatment of Cost Prices Damaged products are the same as defective products, treated at the cost price Damaged products also depend on the cause of the damaged product - it is normal or abnormal (abnormal). the treatment of lost products treated as lost products at the beginning of the production process. Products lost at the beginning of the production process are considered not absorbing the production costs incurred. The treatment of damaged products at PT. Suntory Garuda is treated as a damaged and normal selling

product, while the treatment of defective products is treated as a re-processing fee that is charged to the entire production (Wannanda et al., 2019).

Due to damaged products occurring in the production process Even though the amount is small, it will affect the determination of the cost of production for undamaged finished goods that will be sold, for this reason it is necessary to know with certainty the cause of the damaged product and whether the damaged product can still be sold or not. The company due to the accounting treatment that should be that sales of defective products that were not previously included are now included in the calculation of income and the cost of production (Zahirudin et al., 2011). Determination of the appropriate cost of production is very important, because the selling price of products determined by the company depends on the size and small of the cost of production. Companies must be more careful and detailed in the preparation of financial statements, specially those relating to production costs to avoid deviations and waste of costs in the production process (Mranani et al., 2019).

Treatment of product cost price Damaged according , such as lost products, can occur at any stage of processing, although generally they are not detected until after a physical calculation/inspection of the product is carried out. The accounting treatment of damaged products in fact is not in accordance with existing theoretical analysis, in the product price report in the production report section, damaged products that occur annually are included in the final product that is there every year, according to theoretical studies Damaged products are still treated as damaged products instead of being put into finished products. Some theories explain if the cost of goods reported, the cost of damaged goods is charged to the final product which results in higher cost of the final product per unit (Mranani et al., 2019). the accounting treatment for damaged products has not been carried out properly. This can be seen by not differentiating the damaged products that occur in the production process, whether the product is damaged normally or abnormal. Meanwhile, The repair cost of the defect product by the company has been treated correctly, namely as an addition to the element of production cost (Nender et al., 2021)

## RESEARCH METHOD

This research is quantitative descriptive. Quantitative description is describing or describing the data that has been collected as it is without the intention of making conclusions that apply to the general public or generalizations, that is, the author examines the data relating to the elements of the budgeted product cost and the data obtained is discussed by determining the price. real sales (Sugiyono, 2017). Quantitative data in this research is calculation of cost of production, product quantity data, damaged and defective products,raw material costs, labor costs, factory overhead costs. Data collection methods use interviews and documentation. Calculation of the cost of production using the job order costing method. The job order costing method is a method of collecting production costs to determine the cost of products in companies that produce products on an order basis. This research used secondary data. Secondary data is a source of research data obtained by researchers indirectly directly through intermediary media (obtained and recorded by other parties). This data is obtained from articles and publications on the internet, as well as data processing or collection obtained from several references (literature books) and the writings used For good references obtained from the university faculty library, as well as materials which can support this research (Idiantoro, Nur. Supomo, 2016).

The calculation of the cost of goods ordered is based on production costs as follows (Armanto Witjaksono, 2013):

| | |
|---|---|
| Labor Costs | Rp. xxx |
| Raw Material Costs | Rp. xxx |
| Overhead costs | Rp. xxx + |
| Total Production Cost | Rp. xxx |

The production process that occurs in the company, if a product is damaged then the product will be taken into account because the product has absorbed production costs. To calculate the cost of damaged products, you can use the formula below:

$$\text{Cost of Damaged Products} = \frac{\text{Production costs} \times \text{Damaged Products}}{\text{Units produced}}$$

Source :(Mulyadi, 2012)

The steps in analyzing data are as follows :

1. Collect data on defective product results for January-December 2022.

2. Present the accounting treatment for defective products applied by Insil Tailors in Bengkulu City.
3. Present the calculation of the cost of production of defective products in determining the selling price.

## RESULTS AND DISCUSSION

### RESULTS

Insil Tailor is Bengkulu City a service company engaged in the clothing sewing business. So far, Insil Tailors Bengkulu City has received many orders in the form of school uniforms. Insil Tailors continues to strive to meet consumer needs according to requests based on orders. The production process includes making a design or pattern, cutting raw materials, the sewing process, then the finishing process, so that it becomes a product that is ready according to the customer's order. The accounting treatment for damaged products is related to production data, reports on the cost of production, the number of good and damaged products, and profit and loss reports

**Table 1. Cost of Raw Materials for Production of School Uniforms in Insil Tailor is Bengkulu City Year 2022**

| Material | Need | Price | Total Cost |
|---|---|---|---|
| White uniform | 23 roll | Rp. 825.000 | Rp. 18.975.000 |
| Trousers/skirt gray | 22 roll | Rp.2.500.000 | Rp. 55.000.000 |
| Clothes Scout | 18 roll | Rp.1.100.000 | Rp. 19.800.000 |
| Pants/skirts scout | 21 roll | Rp.1.400.000 | Rp. 29.400.000 |
| Clother Batik | 9 roll | Rp. 720.000 | Rp. 6.480.000 |
| Tracksuits | 12 roll | Rp.1.100.000 | Rp. 13.200.000 |
| Total | | | Rp.143.855.000 |

*Source : Insil Taylor Bengkulu City,2022*

The cost of materials for making school uniforms in 2022 at the Insil Tailor Bengkulu City in 2022 is Rp. 143,855,000 consisting of red and white uniforms, gray pants/skirts, scout clothes, scout pants/skirts, sports clothes and batik clothes.

**Table 2. Direct Labor Costs for Production of Insil Tailoring School Bengkulu City Uniforms in 2022**

| Name | Work Force | Salarys | Total Production | Total |
|---|---|---|---|---|
| Staf Cutting | 5 | Rp. 1.500 | 686 | Rp. 5.145.000 |
| Staf Sewing | 30 | Rp. 6.000 | 114 | Rp.20.530.000 |
| Total 35 | | | | Rp 25.665.000 |

*Source: Penjahit Insil Bengkulu City, 2022*

The direct labor costs incurred for making school uniforms consist of labor for cutting the fabric amounting to Rp. 5,45,000 consisting of 5 people with wages of Rp. 1,029,000. Sewing labor is Rp. 20,530,000 consisting of 30 people with wages of Rp. 733,286.

**Table 3. Factory Overhead Costs for the Production Insil Taylor Bengkulu City School Uniforms in 2022**

| Name | Cost |
|---|---|
| Costs Buttons, beads, sewing needles, thread, | Rp 3.200.000 |
| Button hole puncher's salary | Rp 3.000.000 |
| Machine Maintenance Costs | Rp 3.000.000 |
| Equipment Costs | Rp. 1.300.000 |
| Electricity, water and telephone costs | Rp. 2.700.000 |
| Other Overhead Costf | Rp 800.000 |
| Total | Rp 14.000.000 |

*Source: Insil Taylor Bengkulu City, 2022*

Calculation of variable costs incurred during 2022 to produce school uniforms is IDR. 14,000,000.

**Table 4. Calculation of Cost of Goods Production According to BengkuluCity Tailors in 2022**

| 1. Raw Materials | Amount | Amount |
|---|---|---|
| White uniform | Rp. 18.975.000 | |
| Gray trousers/skirt | Rp. 55.000.000 | |
| Scout uniform | Rp. 19.800.000 | |
| Scout pants/skirts | Rp. 29.400.000 | |
| Practice clothes | Rp. 6.480.000 | |
| Batik dress | Rp. 13.200.000 | |
| Sewing Supplies | Rp. 1.000.000 | |
| Total Material | | Rp.143.855.000 |
| 2. Direct labor | Rp.25.665.000 | Rp. 25.665.000 |
| 3. Factory overhead costs | | |
| Indirect materials | Rp. 3.200.000 | |
| Indirect labor | Rp. 2.400.000 | |
| Machine maintenance | Rp. 3.000.000 | |
| Other direct labor costs | Rp. 5.400.000 | |
| Total factory overhead costs | | Rp. 14.000.000 |
| Total production costs | | Rp.186.220.000 |
| Beginning work-in-process inventory - | - | |
| Ending inventory of work in process - | - | |
| Cost of goods production | | Rp.186.220.000 |
| Cost of goods sold | Rp. 33.000.000 | |
| Beginning inventory of finished goods | Rp.219.220.000 | |
| Items available for sale | Rp.(15,000,000) | |
| Cost of goods sold | | Rp.204.220.000 |

*Source: Insil Taylor Bengkulu City, 2022*

Determining the cost of production at Insil tailors is carried out by taking into account the components that will form the cost of production which consists of the purchase price of raw materials consisting of cloth, labor costs which finance the workers who carry out the sewing production process until it is ready for sale. To get the production costs of the finished garments produced, the company adds up the costs above and divides them by the number of units produced. The following is the calculation of the cost of production of school uniforms at Insil Bengkulu tailors in 2022.

**Tabel 5. Number of School Uniform Production at Insil Tailors in Bengkulu City Year 2022**

| Result Product | Total Product | Persentase |
|---|---|---|
| Good product | 3.370 pcs | 98% |
| Defective product | 60 pcs | 2% |
| Production quantity | 3.430 pcs | 100% |

*Source : Insil Taylor Bengkulu City, 2023*

Table 5 above explains that Insil Tailors Bengkulu City produced 3,430 school uniform orders (good products) or 98%, 60 pcs or 2% of defective products, while the total production amount was 3,430 pcs or 100%. The production costs for each 1 piece of uniform are as follows:

Cost of Production : Rp. 186,220,000
Total Production : 3,430 units

Calculation of production costs for each 1 (one) piece of uniform is IDR. 186,220,000/3,430 = Rp. 54,292)

Accounting Treatment for Damaged Products at Insil Tailors in Bengkulu City Defective products at Bengkulu City Insil Tailors are products that do not meet the established quality standards and cannot be repaired to become better products. Damaged products resulting from the sewing process due to employee negligence or sewing equipment that experiences problems or is damaged, such as when the ironing process is too hot, improper cutting, and inappropriate measurements. In producing school uniforms, the total production of school uniforms at Insil tailors in 2022 is 3,430 pcs with the number of damaged products being 60 pcs. The damaged product has already cost production costs. The policy taken by Bengkulu City Insil Tailors was to sell defective products below standard prices, to cover the losses experienced. The following is a calculation of the cost of loss of damaged products using the formula:

Cost of loss = Cost of Goods Production per unit x Number of Reject Products

= Rp 54.292 x 60 pcs

= Rp 3.257.520

The journal to record the costs of losses from reject products above is:

D. Reject Product Loss Rp. 3,257,520
K. BDP Inventory Rp. 3,257,520

Based on the calculation of the cost of reject product losses above, it shows that Bengkulu City Insil Tailors suffered a loss of 60 psc of reject products in 2022 amounting to IDR. 3,257,520. Insil Tailors Bengkulu City took a policy on the reject products by reselling them at a price of IDR 25,000/pcs in order to cover the losses experienced. reject products that can be sold with the calculation:

Reject Products can be sold = Price of reject Products x Number of reject Products

= Rp. 25,000 x 60

= Rp. 1,500,000

In producing school uniforms at Tailor Insil, Bengkulu City, there were 60 damaged products which were normal and salable for resale. The accounting treatment for reject products that are sold will be income and not to reduce the cost of production. The existence of this reject product will affect the income of Bengkulu City Insil Tailors

In the treatment of product accounting at Insil Taylor Bengkulu City the calculation of the company's cost of production is still not very good, this can be seen from the calculation of production costs and non-production costs which have not been carried out in detail and are only estimated. So the treatment of damaged products does not take into account the percentage of each order received, this is to estimate how much profit will be obtained. it is better if the cost of production for normal damaged products and cannot be sold is charged to factory overhead costs. (Fitriansyah et al., 2022). Accounting treatment of damaged products can identify losses.

Losses that occur in a production process, both in order production and continuous production. Losses in production orders are losses that may occur in the production process which calculates the cost of orders, namely the occurrence of leftover materials, damaged products and/or defective products. Accounting for remaining materials is some materials that cannot be used as raw materials for the main product. Damaged materials that cannot be returned to the supplier are damaged materials caused by worker errors or machine failure (Mardianti et al., 2022)

## CONCLUSSION

The accounting treatment for reject products at Insil Tailors in Bengkulu City is that they suffer a loss with 60 psc of reject products in 2022 amounting to Rp. 3,257,520. reject products found at Insil Tailors in Bengkulu City are reject products that can be resold to increase income. reject products occur as a result of employee negligence or sewing equipment that experiences problems or is damaged, such as when the ironing process is too hot, improper cutting, and inappropriate measurements. The accounting treatment for reject products at the Insil Tailor in Bengkulu City is by reselling the reject products at a price of IDR 25,000/pcs, the proceeds from the sale of reject products are recorded as other income.To increase production results, the Insil Tailors in Bengkulu City, applies the concept of cost accounting by recognizing the sale of defective products to reduce factory overhead costs, so that the cost of production becomes smaller and the profits earned increase.

In calculating the cost of production, the cost of defective products should be charged in each production. These defective products absorb cost elements that occur during the production process, so that the cost of making school uniforms at the Insil Tailor in Bengkulu City becomes greater, this occurs because of the influence of policies at the Insil Tailor. Bengkulu city which does not record and report in the report the cost of goods produced. To increase production results, Insil tailors in Bengkulu city should apply the concept of cost accounting by recognizing the sale of defective products to reduce factory overhead costs, so that the cost of production becomes smaller and the profits earned increase.

Suggestion

1. Insil Tailors in Bengkulu City can minimize reject products, by emphasizing accuracy in the cutting or sewing department.
2. Insil Tailors Bengkulu City must periodically check their sewing equipment to ensure that it is in good condition and if anything is reject it can be repaired immediately
3. To minimize defective products, Insil tailors Bengkulu city should pay more attention to human factors and the equipment used periodically

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