

# Analysis Operational Cost Budget at PT. Mitra Maha Mandiri

Nur Fatwa Basar, Ardiansyah

Sekolah Tinggi Ilmu Ekonomi Tri Dharma Nusantara, Makassar, Indonesia

## ABSTRACT

The purpose of this study is to determine whether the budget and realization of operational costs at PT. Mitra Maha Mandiri has been running effectively. The types of data used are quantitative and qualitative data. Data sources are primary and secondary data. The analytical method used is descriptive analysis method and analysis of variance. The results of this study indicate that the budget and realization of operational costs at PT. Mitra Maha Mandiri has been running effectively.

**KEYWORDS:** *Operating Costs, Budget*

**How to cite this paper:** Nur Fatwa Basar | Ardiansyah "Analysis Operational Cost Budget at PT. Mitra Maha Mandiri" Published in International Journal of Trend in Scientific Research and Development (ijtsrd), ISSN: 2456-6470, Volume-6 | Issue-5, August 2022, pp.1617-1625, URL: [www.ijtsrd.com/papers/ijtsrd50695.pdf](http://www.ijtsrd.com/papers/ijtsrd50695.pdf)



Copyright © 2022 by author (s) and International Journal of Trend in Scientific Research and Development Journal. This is an Open Access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0) (<http://creativecommons.org/licenses/by/4.0>)



## 1. INTRODUCTION

The service sector is one of the priority sectors in the Indonesian economy, where every year the contribution of the service sector to the National Gross Domestic Product (NGDP) always increases. Board of Advisors Indonesia Services Dialogue (ISD) Mari Elka Pangestu said in the last 10 years the contribution of the service sector to GDP has continued to increase, in 2000 the contribution of the service sector reached 45% then increased to 60% in 2015 and he estimates the contribution of the service sector to GDP tends to increase by double digits. The service sector is the most important sector in the economy because the service sector creates jobs and certainly increases Indonesia's competitiveness. Since 2000-2010, the service sector has succeeded in creating 21 million jobs, far more than the manufacturing sector which only reached 2.2 million. According to Mari Elka Pangestu, the service sector must be the mainstay of the economy and the government is expected to support it by providing positive policies. Meanwhile, ISD Board of Founder Chris Kanter said Indonesia is ready to face competition in the ASEAN Economic Community (AEC) because Indonesia has advantages and strengths in each service sector. Indonesia could be

the winner of the MEA and rely on the service sector as a source of new economic growth.

In practice, services can be viewed from two different perspectives, namely services that are seen as the main product (offering) and services as supporting services for a product. For companies engaged in services must be able to prioritize elements of service to customers well, because it is a factor that affects the development of the company. The emphasis is more on how the company manages the services or services provided to customers according to their needs and expectations so that consumers feel satisfied. The company can be said to be successful if the company's services meet or exceed what is expected by consumers.

In carrying out operational activities, every company must have goals and objectives to be achieved. One of the company's goals is to obtain maximum profit with certain sacrifices to maintain the company's survival. In achieving the company's goals effectively and efficiently, managers must be able to anticipate all changes in situations and conditions both from the internal and external sides of the company.

One way to anticipate change is by planning and monitoring. Supervision is an activity in conducting an assessment, measurement, and improvement of an activity carried out, and to determine the extent to which the implementation of the plan has been carried out to achieve company goals. The growth of companies in general shows fierce and strong competition, both in industrial companies and service companies. In this case the cost is needed by the management in carrying out all its functions to ensure the systematic operation and as a tool to oversee the implementation of the company's activities that have been planned.

Cost control can be carried out through a cost budget that is continuously monitored by analysis of deviations that occur so that the causes of deviations from these differences can be identified and then follow-up is carried out so that the losses incurred are relatively small. Control is needed in every job to evaluate the activities that have been carried out so that they are in accordance with what was originally planned.

The following is a previous study as a reference in research conducted by the author, namely research on operational cost budget analysis at PT. Kereta Api (Persero) has been carried out by Hafid (2007). With the results that the research and discussion obtained, PT. Kereta Api (Persero) has implemented the operating cost budget effectively. This can be seen by the stages to achieve the effectiveness of operating control and the hypothesis that reaches 98.45% which is the operating cost budget that plays a role in supporting the effectiveness of operating costs is acceptable. Thus it can be said that the operational cost budget plays a role in supporting control controls.

Subsequent research by Djauhari (2009) analysis of the operational cost budget at PT. (Persero) Pelabuhan Indonesia I Medan where the results obtained are that the operational cost budget has not functioned effectively in controlling operational costs, this can be seen from the occurrence of unfavorable (negative) in 2004 and 2006. The operational cost budget was prepared by PT. (Persero) Pelabuhan Indonesia I Medan in 2003 and 2005 has functioned effectively in controlling operational costs, this can be seen from the occurrence of favorable (positive) in 2003 and 2005.

The operational cost budget has a role in supporting the effectiveness of operational cost control at PT. (Persero) Pelabuhan Indonesia I Medan, this can be seen from the operational cost budget used as a work guide tool, this is very helpful in directing the implementer in carrying out operational activities.

The operational cost budget is used as work coordination, this is very helpful for companies in each division in terms of clarity of activities carried out. The operational cost budget is used as a work control tool, namely as a comparison tool in the budget and implementation. The operational cost budget is used as an evaluation tool for the company's activities in preparing the next operating cost budget. Budget as a control tool is a series of stages intended to ensure the management of all aspects of activities carried out by responsibility centers oriented towards effective and efficient operations and processing.

Research on operational cost budget analysis at PT. Asuransi Jiwasraya (Persero) was once carried out by Katili (2013), where this company must have careful planning and effective control of the costs to be incurred in its operational activities. PT. Asuransi Jiwasraya (Persero) is an Indonesian State-Owned Enterprise (BUMN) which is engaged in the life insurance business. Budget is a very important control tool in controlling the effectiveness of operational costs. realization of costs usually exceeds the budget set by the company, resulting in deviations from costs. Effective cost control helps companies in analyzing operational cost variances so that the realization of costs does not exceed the previously set budget.

## 2. Literature Review

### 2.1. Budget

Munandar (2000:1) states that the notion of a budget is a plan that is compiled systematically, which includes all company activities, which are expressed in monetary units and are valid for a certain period of time in the future. According to Supriyono (2014:12), the budget is a detailed plan that is formally stated in quantitative terms to show how resources will be obtained and used over a certain period of time, generally one year.

Meanwhile, according to Adisaputro and Asri (2016:9), the budget is a formal and systematic approach rather than the implementation of management responsibilities in planning, coordination, and supervision.

Corporate budgeting (budgeting) is a process of planning and controlling the company's operational activities expressed in units of activity and units of money, which aims to project the company's operations in the projection of financial statements. Corporate budgeting (earnings planning and control) includes the development and application of corporate objectives, specification of corporate objectives, development of a short-term profit planning strategy, preparation of a periodic performance report and development of follow-up procedures. The

description of the planning and control of the company's operations is manifested in a report format known as the budget (Christina, 2001:9).

### 2.1.1. Types of Budget

According to Munandar (2015: 205), budgets can be grouped from the following points of view:

- A. According to the basis of preparation, the budget consists of: variable budget and fixed budget.
- B. According to the method of preparation, the budget consists of: Periodic budget and continuous budget
- C. According to the time period, the budget consists of: short-term budget (tactical budget) and long-term budget (strategic budget).
- D. According to the sector, the budget consists of an operational budget and a financial budget. These two budgets combined are called the master budget. A master budget that consolidates the company's overall plans for the short term, usually prepared on an annual basis. Annual budgets are further broken down into quarterly budgets and quarterly budgets are further broken down into monthly budgets. The operating budget consists of: sales budget, factory cost budget, operating expense budget, and income statement budget. While the financial budget consists of a cash budget, accounts receivable budget, inventory budget, debt budget, and balance budget.
- E. According to the ability to prepare, the budget consists of: a comprehensive budget and a partial budget.
- F. According to its function, the budget consists of: Appropriation budget and Performance budget.

### 2.1.2. Budget Function

The budget function according to Christina (2001:15), is:

- A. There is an integrated planning
- B. As a guideline for the implementation of company activities
- C. As a work coordination tool
- D. As a work monitoring tool
- E. As a tool to evaluate company activities.

The budget provides several advantages as stated by Supriyono (2014: 22), namely helping management make an initial study of the problems faced by an organization and familiarizing management to study carefully a problem before it is decided, Encourage a high standard of achievement and inspire enthusiasm. healthy competition, uniting goals and objectives which are measuring tools or standards for measuring performance and measures of individual management and executive considerations.

The budgeting process is the process of preparing a short-term work plan, which in a profit-oriented company, the selection of a work plan is based on the impact of the work plan on profits. Therefore, often the budgeting process is also called the short-term profit preparation process. Basically the authority and responsibility for budgeting and its implementation is in the hands of the highest leadership of the company. This is because the company's leadership is most responsible for the company's activities as a whole. However, the task of preparing and compiling a budget can be delegated to other parts of the company.

The first step in the budgeting process is to assess and identify factors related to the company in the future, either directly or indirectly. These factors can be assessed whether including external factors or internal factors. The second step is to determine the general purpose of the company which includes the mission and objectives of the company being founded. The third step is to communicate organizational goals and long-term plans to lower managers and the budget committee, in this case it means that coordination is needed between parts of the company. The fourth step is choosing the appropriate tactics, coordinating activities, and supervising activities, where the selection of these tactics is usually prepared with a specific project plan, which is usually equipped with a feasibility study. The fifth step is to draw up a budget for each division, which has started implementing the budget here, this budget is used as a guide in the company's activities both as an element of planning, coordination, and control tools (Harahap, 2001 in Kartikasari, 2008: 28).

### 2.2. Operating Cost Budget

The operating cost budget is a budget or estimate of all costs incurred by the company during the company's operating activities within one year of the accounting period. The budget is a plan that is stated in the numbers that the company will achieve in the future. Budgets are made and compiled repeatedly or continuously by the company. Budgets can be used as monitoring tools that are widely used both in business and in government. The budget provides an overview of the expected results and the expenditures made available to achieve them.

According to Munandar (2015:21), the operational cost budget is the budget concerned with activities to generate company profits. The final result of the operating budget preparation process is the projected income statement. This operational cost budget is a control tool to avoid wasting costs, in other words to create cost efficiency, so that the actual costs do not exceed the budgeted amount, so that the results



obtained can be maximized. With this operational cost budget, activities related to the company's operations will be directed, so that goals can be achieved. Whereas according to Nafarin (2011:11) states that the operational cost budget is a budget that aims to prepare profit and loss. Where profit and loss is a budget in the form of a systematically compiled list of revenues, expenses, and profit and loss obtained from a company during a certain period.

### 2.2.1. Operational Budget Planning

Every company that wants to survive, grow or develop smoothly requires planning and supervision. To achieve this goal the company must have a good plan. In other words, planning is the most important function of other management functions, namely organizing, directing, and controlling which actually only carries out the interests of planning.

### 2.2.2. Prepare Operational Cost Budget

For company leaders, the budget is a means of planning, coordinating and monitoring purposes. In preparing the budget, the company can use several common methods, in accordance with the wishes of the company concerned. The goal is to improve the company's activities by way of coordination, control costs and increase profits.

In preparing a budget, there are several ways or methods for preparing a common budget, namely: A priori, Postretic, and Pragmatic.

### 2.2.3. Operational Cost Budgeting Time

Most budgets are prepared on a monthly basis, but the timeframe for the budget can be used as long as it is useful. This time frame depends on the type of market, construction period for capital facilities, product life cycle, turnover rate, manufacturing period, time to develop the product, nature of the industry, accuracy of financial information, timing and sources of raw materials, and how the data should be used. Shorter budget periods are more suitable for times when there is a lot of uncertainty and volatile events.

### 2.2.4. Purpose of Preparation of Operational Cost Budget

Budget is one of the planning tools in increasing company profits. According to Nafarin (2004:15) there are several objectives of preparing a budget, including:

- A. To be used as a formal juridical basis in selecting the source of funds for the use of funds.
- B. To limit the amount of funds sought and used.
- C. To detail the type of source of funds sought and the type of use of funds so as to facilitate supervision.

- D. To rationalize the source and use of funds in order to achieve maximum results.
- E. To perfect the plans that have been drawn up, because with a clearer and more visible budget.
- F. To accommodate and analyze and decide on any proposals related to finance.

### 2.2.5. Operational Cost Budgeting Procedure

A procedure is a series of interrelated tasks that are held to ensure the execution of work. In making a budget, the procedures are as follows: The stage of determining the budget planning guidelines, the stage of budget preparation and the stage of determining the budget.

In large companies, the company's activities are very complex and the scope is very broad. It is not possible for the administration to prepare the budget without active participation in other departments, so the task of preparing the budget will be delegated to a team involving all parts of the company. This team is usually called a budget, whose members can be at the same level as deputy directors, division heads or section heads which are a combination of company parts that play important roles.

The members of this budget committee will discuss plans for future activities, so that the budget that will be prepared later is the result of a mutual agreement, in accordance with the conditions, facilities and capabilities of each part in an integrated manner. Thus the implementation of the budget is really supported by all parts of the company so as to facilitate the creation of cooperation and can be well coordinated.

Budgeting by the company can be done by superiors, subordinates or by both. This is adjusted to the ability of subordinates and participation in budgeting, according to company needs, in an effort to achieve company goals.

### 2.3. Operating Costs

Costs can be classified according to their involvement in the company's operations into operating costs and non-operating costs. Operational costs are costs incurred for everything that is closely related to the company's operations. While non-operational costs are costs that are not closely related to the company's main business, but from the company's side business.

In order for planning and control to run well, one of them is needed a tool, namely a budget. In order to support the creation of increased income, it is necessary efficiency regarding the operational costs of the organization. For this reason, it is necessary to make a budget for operating costs. According to Mulyadi (2001:51), the operating cost budget is the

operating budget concerned with activities to generate company profits. The final result of the operating budget preparation process is the projected income statement.

This operational cost budget is a control tool to avoid wasting costs, in other words to create cost efficiency, so that the actual costs do not exceed the budgeted amount, so that the results obtained can be maximized. With this operational cost budget, activities related to the company's operations will be directed, so that goals can be achieved

#### 2.4. Operational Cost Control

The budget plays a very important role in the company as well as the cash budget. Cash has a central position in an effort to maintain the smooth operation of the company. An adequate amount of cash is very important for the smooth running of day-to-day business as well as for supporting the implementation of long-term strategic decisions, such as research and development efforts, capacity expansion efforts and so on.

The amount of cash that is excessive or insufficient, both have negative consequences for the company. Lack of cash can result in non-payment of various obligations such as salary payables and bank interest, trade payables to raw material partners and so on (Adisaputro, 2015: 73).

Without a budget, efficiency will be difficult to achieve and goals will be difficult to achieve. Budget will provide tools for management, leadership will have plenty of time to fix weaknesses. The repertoire of decisions and actions will be abundantly available and can be anticipated more accurately. Thus, the budget will help the company operate with high efficiency and objectives can be achieved effectively (Herman, 2006:5).

The role of the budget in controlling operational costs is that the budget can help management to see and control the implementation of the vision, goals, objectives, strategies and programs. The budget will be a tool for management to know from the start the extent to which the vision has been achieved in the coming fiscal year. The budget is able to provide certain signals about the weaknesses that will occur in the following year. Thus, emergency measures can be prepared as soon as possible. The budget will also direct top management to focus on strategic decisions and give authority to subordinates for the implementation of daily operations (Herman, 2006: 8).

Internal control includes the organizational system and all the methods and provisions adopted, the purpose of which is to firstly protect the assets/wealth

of the institution (business unit), secondly to check the accuracy and reliability of accounting data, thirdly to improve business efficiency, one of which aims to prevent corruption. Hartadi, 1999:48).

Internal control is a process that is influenced by rules, directors, management, other personnel that are structured to provide guarantees related to the achievement of objectives such as reliable financial reports, compliance with stipulated laws and regulations as well as effectiveness and efficiency of operations (activities). (Hartadi, 1999:81).

The budget as an integrated planning system, the more complex the problem causes many activities to be carried out based on careful planning. A budget is one form of various plans that may be drawn up, although not every plan can be referred to as a budget (Adisaputro and Asri, 2016:1). The company budget is a plan for the company's activities which includes various operational activities that are interrelated and influence each other. In terms of controlling the amount of the budget, which is based on the correct standard figure, it also functions as a tool for evaluating efficiency because the standard figure used is indeed effective and feasible. So that the realization of costs that exceed or are less than the budgeted amount of money is considered a real waste/savings (Adisaputro and Asri, 2016:22).

Planning and budgeting are the basis for controlling and making decisions related to costs (Supriyono, 2014: 3). The main goal of the company is to achieve profit by using its economic resources. Therefore, after the objectives are determined in the planning in the form of a budget, it must be analyzed whether these goals can be achieved effectively and efficiently.

Budgeting is the process of preparing a budget, while the budget is the result of budgeting. Budgeting includes the budget, while the budget is part of budgeting. Before setting goals, top management (eg President Director) first assesses the relevant variables, strengths and weaknesses of the company. Relevant variables consist of dependent variable and independent variable. Controllable variables or dependent variables are variables that can be planned and managed effectively by management, for example determining the selling price per unit, number of employees, and costs. Uncontrollable variables or independent variables are variables that cannot be influenced by management, such as population development, rival activities, and government policies. The dependent variable and the independent variable must be used by management if it is considered beneficial and avoided if it is considered detrimental.

According to Adisaputro, et al (2016: 22), the effectiveness of operating cost control is: An effective control process and the achievement of the objectives of operating cost control, namely the reliability of financial reports, compliance with stipulated laws and regulations, and effectiveness and efficiency of operations (activities).

### 3. Methodology

The analytical method in this study is a descriptive analysis method where the research is carried out by collecting data according to the actual situation and providing a technical description of the problems that exist at PT Mitra Maha Mandiri, including the following indicators:

- A. Effective control process
- B. Achieving the objective of controlling operating costs

In addition, the analytical method used in testing the effectiveness of operational costs is using analysis of variance, with the following formula:

$$S^2 = X1 - X2$$

Ket:  $S^2$  = Varians

$X1$  = Budget

$X2$  = Monthly Operational Cost

### 4. Results and Discussion

#### 4.1. Operational Cost Budget PT. Mitra Maha Mandiri

The operational cost budget of PT. Mitra Maha Mandiri plays an important role because the budget is a process carried out to control and control the costs of a company which is usually made and applies within a certain time. With a budget, the company can

get several benefits, namely it can support the effectiveness of the company's operating costs. The budget also functions as a controlling tool in the company.

The effectiveness of operating cost control requires a good control process. Good control process, especially in the company PT. Mitra Maha Mandiri certainly sets a measurement norm, meaning that the company in planning the budget must set norms/standards in controlling budget costs based on previous analyzes to date so that it can be used as a real budget control. Comparing the actual implementation with standard norms means that the company in comparing budgets must be comparable to the established norms so that each budgeted budget can be balanced. Finding the cause of the deviation means that the company must be able to analyze each budget so that there are no deviations caused by inaccuracies in the company. In addition, they also take corrective action, meaning that the company designs the budgets and corrective actions to make improvements to each of the causes of the deviation.

In the company PT. Mitra Maha Mandiri, the achievement of the objectives of controlling operating costs is one of the factors that determine the effectiveness of controlling operating costs, because the control objectives are targets to be achieved by carrying out several actions aimed at knowing and investigating the implementation of activities that are currently or have been carried out, whether as planned, also to find out whether the implementation of activities is running efficiently and to determine the increase in efficiency in the future.

**Table 4.1 Budget and Realization of Operational Costs in 2020**

Year2020	Budget	Monthly Fee	Varians	Description
January	40.000.000	32.530.499	7.469.501	effective
February	30.000.000	26.204.153	3.795.847	effective
March	30.000.000	27.639.019	2.360.981	effective
April	40.000.000	27.286.711	12.713.289	effective
Mey	20.000.000	29.962.725	(9.962.725)	Ineffective
June	30.000.000	38.922.651	(8.922.651)	Ineffective
July	40.000.000	31.201.422	8.828.578	effective
August	30.000.000	36.145.108	(6.145.108)	Ineffective
September	50.000.000	37.302.702	12.697.298	effective
October	30.000.000	30.339.698	(339.698)	Ineffective
November	30.000.000	34.186.227	(4.186.227)	Ineffective
December	30.000.000	33.265.804	(3.265.804)	Ineffective
<b>Total</b>	<b>400.000.000</b>	<b>384.956.719</b>	<b>15.043.281</b>	<b>effective</b>

Source: Data processed (2021)

In January 2020 the costs incurred by the company amounted to Rp. 32,530,499 from Rp. 40,000,000 budgeted budget, meaning that the cost does not exceed the budget because budget to cost has an excess value of Rp. 7,469,501 or the company saves 18.67%.



In February 2020 the company spent Rp. 26,204,153 from Rp. 30,000,000 budgeted budget, meaning that the cost does not exceed the budget because budget to cost has an excess value of Rp. 3,795,847 or savings occurred in the company of 12.65%.

In March 2020 the company spent Rp. 27,639,019 from Rp. 30,000,000 budgeted budget, meaning that the cost does not exceed the budget because budget to cost has an excess value of Rp. 2,360,981 or there is a cost savings of 7.86% for the company.

In April 2020 the company spent Rp. 27,286,711 from Rp. 40,000,000 budgeted budget, meaning that the cost does not exceed the budget because budget to cost has an excess value of Rp. 12,713,289 or savings occurred in the company of 31.78%.

In May 2020 the company spent Rp. 29,962,725 from Rp. 20,000,000 budgeted budget, meaning that the costs incurred by the company exceed the budget because the budget to costs has a difference in value of Rp. 9,962,725 or there is a shortage of costs to the company by 49.81%.

In June 2020 the company spent Rp. 38,922,651 from Rp. 30,000,000 budgeted budget, meaning that the costs incurred by the company exceed the budget because the budget to costs has a difference in value of Rp. 8,922,651 or there is a shortage of costs to the company by 29.74%.

In July 2020 the company spent Rp. 31,201,422 from Rp. 40,000,000 budgeted budget, meaning that the cost does not exceed the budget because budget to cost has an excess value of Rp. 8,828,578 or cost savings occurred in the company of 22.07%.

In August 2020 the company spent Rp. 36,145,108 from Rp. 30,000,000 budgeted budget, meaning that the costs incurred by the company exceed the budget because the budget to costs has a difference in value of Rp. 6,145,108 or there is a shortage of costs to the company by 20.48%.

In September 2020 the company spent Rp. 37,302,702 from Rp. 50,000,000 budgeted budget, meaning that the cost does not exceed the budget because budget to cost has an excess value of Rp. 12,697,298 or there is a cost savings of 25.39% for the company.

In October 2020 the company spent Rp. 30,339,698 from Rp. 30,000,000 budgeted budget, meaning that the costs incurred by the company exceed the budget because the budget to costs has a difference in value of Rp. 339,698 or there is a shortage of costs to the company by 1.13%.

In November 2020 the company spent Rp. 34,186,227 from Rp. 30,000,000 budgeted budget, meaning that the costs incurred by the company exceed the budget because the budget to costs has a difference in value of Rp. 4,186,227 or there is a shortage of costs to the company by 13.95%.

In December 2020 the company spent Rp. 33,265,804 from Rp. 30,000,000 budgeted budget, meaning that the costs incurred by the company exceed the budget because the budget to costs has a difference in value of Rp. 3,265,804 or there is a shortage of costs to the company by 10.88%.

So, if totaled as a whole, PT. Mitra Maha Mandiri in 2020 spent Rp. 384,956,719 from Rp. 400,000,000 budget budgeted. Budget to cost has an over value of Rp. 15,043,281 or there is a cost savings of 3.76% for the company. This means that operational costs have been effective because they do not exceed the budgeted standard budget. This is in accordance with the indicators because according to Adisaputro, et al (2016:22), the effectiveness of operating cost control if the control process is effective, this means that in terms of controlling the amount of the budget based on the correct standard figure it also functions as an efficiency assessment tool.

#### **4.2. Effectiveness of Operational Cost Budget**

The operational cost budget has a role in supporting the effectiveness of operational cost control. this can be seen from the operational cost budget used as a work guide tool, this is very helpful in directing operational activities. The operational cost budget is used as work coordination, this is very helpful for companies in each division in terms of clarity of activities carried out. The operational cost budget is used as a work control tool, namely as a comparison tool in the budget and implementation. The operational cost budget is used as an evaluation tool for the company's activities in preparing the next operating cost budget. According to Adisaputro, et al (2016:22), the effectiveness of operating cost control can also be seen from the achievement of operating cost control objectives, including: The reliability of financial reports, Compliance with stipulated laws and regulations, and Effectiveness and efficiency of operations (activities).

**Table 4.2 Income Statement for 2020**

<b>PT. MITRA MAHA MANDIRI</b>		
Income statement		
31 December 2020		
Income		<b>3.543.208.500</b>
HPP	(1.669.788.392,50)	
Gross profit		<b>1.873.390.107,50</b>
Expense		
Operating costs	(1.700.589.845,92)	
Operating Profit		<b>202.800.261,58</b>
Tax	(35.431.785,00)	
Current account	1.460.375,39	
L/Rnet		<b>138.828.851,97</b>

Source: Data processed (2021)

Profit and loss:  $\text{Income} - \text{COGS} - \text{Operating expenses} = \text{The result is net income before tax} + \text{Current account income} = \text{Net profit}$ . b. HPP: acquisition cost of stock goods. For example, buying cigarettes at a supplier is Rp. 1,000,000 is the main ingredient before being sold to consumers. c. Net giro service: other income from the bank or proceeds from bank interest because the company uses demand deposits. d. Final income tax payable: ie 1% of income ( $\text{income} \times 1\%$ ).

**Table 4.3 Balance Sheet for 2020**

<b>PT. MITRA MAHA MANDIRI</b>	
NERACA	
31 Desember 2020	
<b>Assets</b>	
Current asset	Rp. 2.321.121.958,70
Fixed assets	Rp. 2.133.194.909,08
<b>Total</b>	<b>Rp. 4.742.466.037,78</b>
<b>Passiva</b>	
Current Debt	Rp. 19.123.328
Equity	Rp. 4.723.342.709,78
<b>Total</b>	<b>Rp. 4.742.466.037,78</b>

Source: Data processed (2021)

Balance Sheet at PT. Mitra Maha Mandiri in 2020 has been carried out in accordance with generally accepted accounting standards and in accordance with company rules, it can also be seen from the balance of the balance sheet. Compliance with established laws and regulations has met company standards because PT. Mitra Maha Mandiri has a job description for employees' daily operations or commonly known as SOP (Standard Operating Procedures) as stated in the ministerial regulation on the utilization of state apparatus regarding company service standard guidelines, articles 1 and 2 which reads:

- A. Every Public Service Provider is required to establish and apply Public Service Standards for each type of service.
- B. The Public Service Standards as referred to in paragraph (1) shall be determined by the leadership of the Public Service Providers.

Standard Operating Procedures are documents related to procedures carried out chronologically to complete a job that aims to obtain the most effective work results from workers at the lowest possible cost. To achieve operational effectiveness in the company, PT. Mitra Maha Mandiri carried out several alternatives such as reducing employees, reducing the stock of goods that were not selling well, both food and drinks, saving electricity by using electricity as needed, changing some of the work systems of tools that previously used machines to manual ones such as coffee machines that did not use machines. used again, but what they use is coffee filter cloth to save more on company operational costs, also use freight elevators as necessary and so on

### Conclusion

Based on the results of research and discussion of the operational cost budget analysis conducted at PT. Mitra Maha Mandiri, it can be concluded that the



budget and realization of operational costs of PT. Mitra Maha Mandiri has been running effectively.

## References

- [1] Adisaputro, 2015. *Anggaran Perusahaan 2*. Edisi Pertama, Bagian Penerbitan Fakultas Ekonomi Gadjah Mada, Yogyakarta.
- [2] Arens, Alvin A., 2003. *Auditing & Assurance*. Erlangga, Jakarta.
- [3] Asri, 2016. *Anggaran Perusahaan*. Edisi Kedua, Bagian Penerbitan Fakultas Ekonomi Gadjah Mada, Yogyakarta.
- [4] Christina, Ellen. 2001. *Anggaran Perusahaan*. PT. Gramedia Pustaka, Jakarta.
- [5] Hartadi, 1999. *Sistem Pengendalian Intern dalam Hubungannya dengan Manajemen dan Audit*. Edisi 3, Bagian Penerbitan Fakultas Gadjah Mada, Yogyakarta.
- [6] Herman, 2006. *Penganggaran Korporasi Suatu Pendekatan Terintegratif*. PT Rajagrafindo Persada, Jakarta.
- [7] <http://eprints.mercubuana-yogya.ac.id/2456/3/BAB%20II.pdf>. akses pada tanggal 21 Maret 2021.
- [8] Kartikasari. 2008. *Peranan Anggaran Biaya Operasional dalam Menunjang Efektivitas Pengendalian Biaya Operasional pada PDAM Serang*. Skripsi. Universitas Widyatama. Bandung.
- [9] Mulyadi, 2005. *Akuntansi Biaya*. Edisi Kelima, UPPAMP YKPN Universitas Gajah Mada, Yogyakarta.
- [10] Mulyono, Sri. 2007. *Riset Operasi*. Fakultas ekonomi Universitas Indonesia, Jakarta.
- [11] Munandar, M. 2015. *Budgeting Perencanaan Kerja, Pengkoordinasian Kerja, Pengawasan Kerja*. Edisi Kedua, Bagian Penerbitan Fakultas Ekonomi Gadjah Mada, Yogyakarta.
- [12] Nafarin, M. 2007. *Penganggaran Perusahaan*. Edisi Ketiga, Salemba Empat, Jakarta.
- [13] Stoner, James AF., R. Edward Freeman., 1995. *Management, 6<sup>th</sup> Edition*. Prentice Hall Inc, New Jersey.
- [14] Supriyono, 2014. *Akuntansi Biaya Perencanaan dan Pengendalian Biaya Serta Pembuatan Keputusan*. Edisi Kedua, Bagian Penerbitan Fakultas Ekonomi Gadjah Mada, Yogyakarta.
- [15] Tjiptono, 2004. *Manajemen Jasa*. Edisi Pertama, Penerbit Andi, Yogyakarta.
- [16] Welsch, 2000. *Penganggaran Perusahaan*. Salemba Empat, Jakarta.