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# MODEL FOR DETERMINING THE COST OF SMOKED FISH PRODUCTS IN DETERMINING THE SELLING

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**Abstract**

*This research was conducted on MSMEs in Matani Village who produce raw fish into smoked fish through a fish smoking process. In determining the selling price, it is only based on market prices that are influenced by weather conditions and market price fluctuations at that time. In theory, to determine the selling price, one must first determine the cost of the product before determining the selling price. The cost of goods sold or production costs are all costs incurred during the production process in producing products, from raw materials to finished materials ready for sale. This research aims to produce a Model for Determining the Cost of Smoked Fish Products in determining the Selling Price of smoked fish products in order to improve the financial performance of MSMEs. The research uses a Qualitative Descriptive research method with research stages that will. The results of this study produce smoked fish production costs with 3 cost elements, namely raw material costs, direct labor costs and factory overhead costs as elements forming production costs, which are the basis for determining the selling price, by producing a Model for Determining the Cost of Smoked Fish.*

***Keywords : Production, Price, Product, Smoked, Fish***

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## INTRODUCTION

The cost price or production price is all costs incurred during the production process in producing products(1) (2)(3), from raw materials to finished materials ready for sale. Knowledge of the cost price of a product is very necessary before determining the selling price of the product produced, so as not to experience losses because the selling price is below the cost price, or too high so that it cannot compete with competitors because the price offered is too high, thus eliminating the opportunity to be able to sell because it cannot determine how much the cost price is, and this will certainly affect financial performance. MSMEs in Matani village, the object of this study, do not calculate the cost of production or production costs in producing the product when selling smoked fish. The selling price is determined based on the weather at that time, or natural conditions. If the natural conditions are bad resulting in a shortage of raw materials, the selling price of smoked fish will be high because the raw material is expensive, due to a lack or limited supply due to the lack of fish catches at sea, without determining the cost of production first. Furthermore, the market price is determined by the buyer, so the amount of profit or possible loss obtained from the production of this smoked fish is not known for sure, and of course this will affect the financial performance of the MSME industry. The research object's actions were clearly inappropriate because they failed to include production costs in determining the selling price. This would undoubtedly lead to losses due to incorrect pricing. The selling price could be too low (higher than the selling price) or even eliminate the opportunity to receive orders from customers because the selling price offered was higher than the stated price. However, if the cost price is calculated, the selling price offered by the buyer is still above the actual cost price. This occurs due to a lack of understanding on the part of the partners in determining their selling price. Therefore, a cost price determination model for smoked fish products produced by partners is urgently needed, which is the focus of this research. This research aims to produce a Cost Price Determination Model for Smoked Fish Products in determining the selling price of smoked fish products in order to improve the financial performance of MSMEs. So the formulation of the problem of this research is how to design a model for calculating the cost of production of smoked fish products in determining the selling price. The purpose of this research activity is to produce a new design model for determining the cost of smoked fish products in determining the selling price that will be useful for

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research partners as Iduka and also useful and can be used by other partners with the same industry in using the resulting model for further fish processing. This research is also based on previous research that has been conducted by previous researchers (4)(5)(6)(7)(8) but has a different research object with the novelty in the resulting model. Because different production processes in producing products will also produce different production cost components, so a model for determining the cost of production for this smoked fish product is needed, which is also the state of the art of this research so that it produces novelty in determining the cost of production and cost elements that occur in the production process of this research object, because of the different production processes.

**Benefits and Definition of Product Cost**

According to Mulyadi (2008:10)(9), product cost is defined as a cost in the narrow sense, namely the sacrifice of economic resources to acquire assets. Harnanti (1992:204) defines product cost as the production cost inherent in each unit of product. Product cost is a uniform and universal unit of measurement, as it is stated for each unit of output produced by a company over time. Supriyono (2002:36) defines product cost as the assets or services sacrificed or rendered in the production process, including raw materials, direct labor costs, and factory overhead costs that constitute the cost of goods manufactured.

From the definitions above, it can be concluded that product cost is the amount measurable in monetary terms or the value of services sacrificed or rendered in the production process. According to Mulyadi (1999:71), information on product cost calculated for a specific period is useful for management:

a. Determining Product Selling Price

b. Monitoring production cost realization

c. Calculating periodic profit or loss

d. Determining the cost of finished goods and work-in-progress inventory presented in the balance sheet.

The Purpose of Determining the Cost of Goods Sold

The main purpose of determining the cost of goods sold, according to Adikoesoemmah (1982:30), is to serve as a basis for setting prices in the sales market, to determine the revenue earned on exchange, and as a tool for assessing the efficiency of the production process. Meanwhile, according to Supriyono (1982:90)(10), the purpose of determining the cost of goods sold is not only to meet external reporting requirements for inventory valuation and profit determination, but also to guide decision-making regarding pricing and product strategy.

## RESEARCH METHODOLOGY

This research uses a qualitative, descriptive analysis method with the aim of providing an initial overview of the production cycle and process of the research object by classifying each type of cost incurred into production cost elements. The stages of this qualitative research begin with (1) collecting data by determining what costs occur in the production process (2) Clarifying and grouping costs into production cost elements (3) Designing a model for calculating the cost of production of smoked fish (4) Calculating the cost of production of smoked fish (5) Calculating the selling price of smoked fish products (6) Obtaining the final research results. Using data collection techniques through interviews and observations, the necessary data were collected, starting with collecting the types of costs incurred during the production process. Clarifying costs into types of production cost elements according to the rules for grouping the three production cost elements. The final result is a design model for the cost of production of the product with the correct selling price determination.

## RESULTS AND DISCUSSION

The smoked fish production process begins with cleaning the fish, the raw material that will be used in the production process. This process involves smoking raw fish into smoked fish, followed by a drying process. The raw material used in this smoked fish production process is "Tandipang fish," purchased from fishermen in the area where the MSMEs operate.

**The smoked fish production process (production process) involves three stages.**

*1. Fish Cleaning*: In this process, the tandipang fish, the raw material, is cleaned before being smoked. The costs incurred include the cost of raw materials (the cost of purchasing the tandipang fish), and direct labor costs (the cost of paying wages to the workers who clean the tandipang fish before smoking). During this process, the tandipang fish, the raw material, is cleaned using water (factory overhead) to remove any unusable parts. After being cleaned, the fish is ready to be smoked.

*2. Smoking Process*: In this process, the fish will be smoked using coconut fiber mixed with a little firewood (factory overhead costs). The fish will be cooked through a smoking process for 2 hours, placed in a place called a regi, which is made of iron as a container for the fish to be smoked. Next, the fish that have been placed on a stand / regi is placed in a waiting area that already emits smoke from burning coconut fiber and wood. On average, 20 to 25 regi enter the smoking furnace daily, with an average yield of 100 kg

 

of fish for 4 x smoking sessions totaling 8 hours of smoking activity. The costs incurred are overhead costs and direct labor costs (the labor who performs the smoking).

*3. Drying Process*: In this process, after the fish has been smoked, it will then be dried using sunlight until the fish is dry. This process only takes 1 to 2 hours and is the final production process until it becomes finished stock / smoked fish. The costs incurred are direct labor costs and factory overhead costs in the form of maintenance costs.

**Smoked Fish Production Cost Elements**

Begin by identifying all costs incurred during the smoked fish production process, which constitute production costs. This is done by classifying and grouping each production cost into three categories: raw material costs (the cost of materials processed into finished products); labor costs (the cost of salaries/wages paid during the production process from raw materials/raw fish to finished products/smoked fish); and overhead costs (the costs incurred in addition to raw materials and labor during the smoked fish production process). The desired profit margin is then determined and the selling price is determined.

From the production activity, namely the fish smoking process, all costs incurred during the production process, from the raw material to the finished product (smoked fish), are identified. This represents the production cost of the smoked fish. Smoked fish production activities comprise three production cost elements:

1. *Raw Material Costs*, namely the cost of purchasing Tandipang fish as the raw material for smoked fish.

2. *Direct Labor Costs*, namely the wages paid for cleaning, smoking, and drying the fish.

3. *Factory Overhead Costs*, namely the cost of water for cleaning the fish, the cost of coconut fiber and wood for smoking the fish, and the costs of waiting and maintenance costs for the area used for smoking and transporting the resulting product.

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This allows for a Smoked Fish Production Cost Model to be generated from the smoking process
After obtaining the Costing Model, the next step is to determine the selling price of the smoked fish: Cost of Goods Sold + Desired Profit Margin = SELLING PRICE

## CONCLUSION

Based on the results of this study, a costing model for smoked fish production has been developed, which will be used to determine the selling price of the smoked fish. Fish smoking is a production process that results in a grouping of production cost elements, namely raw material costs, direct labor costs, and factory overhead costs. These include raw material costs, namely the cost of purchasing sea bream as the raw material for the smoked fish; direct labor costs, namely wages paid to employees who clean, smoke, and dry the fish; and overhead costs, such as water costs, coconut fiber, and firewood; and maintenance costs for the smoker's equipment and furnace. This results in a costing model for smoked fish production, which can now be used to determine the selling price of smoked fish, as the determining factors for the costing have been determined.

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