

Cost Accounting As A Performance Control and Measurement Tool for Cv. Mandiri Tani, Pati District

Bambang Ahmad Indarto
Universitas Ngudi Waluyo
Email Correspondence: bambangahmadindarto@unw.ac.id

Abstract. Study This aim For analyze role accountancy cost as tool monitoring and measuring Performance at CV. Mandiri Tani , Pati Regency . Accounting cost own role important in help management planning , controlling , and evaluate activity operational in a way efficient and effective . Research This use approach descriptive qualitative with method studies case through the drafting process budget , analysis variants , and evaluation efficiency cost as base measurement performance . Research results show that implementation accountancy costs at CV. Mandiri Tani play a role significant in increase efficiency cost and effectiveness supervision through compilation systematic budget as well as reporting measurable costs . Although however , still there is constraint like Not yet optimally recording cost No direct and implementation evaluation performance based not quite enough answer . In overall , implementation system accountancy integrated costs in the company This proven capable strengthen function supervision , improving effectiveness management source power , as well as become strong foundation in taking decision strategic for management .

Keywords : Accounting Costs , Supervision Cost , Managerial Performance , Efficiency Operational

Introduction

In the modern business world which is increasingly competitive , efficient cost become very determining factor sustainability and profitability company . The company was sued For No only focused on improving income , but also on capabilities control cost production so that activities operational still walk effective and efficient . Accounting cost be one of instrument important role in support function the Because capable provide required information management in the planning , supervision , and implementation processes taking decision strategic .

CV. Mandiri Tani is one of the companies operating in the field agriculture and distribution results farmers in Pati Regency . As perpetrator operating businesses in sector agribusiness , company This face challenge in the form of fluctuations cost production affected by changes price material standard , wages power work and costs distribution . Conditions This demand existence system supervision strong costs so that every activity operational can walk in accordance with the budget that has been set . This is where role accountancy cost become very important as tool supervision and tools measuring performance managerial .

According to Hansen and Mowen (2009), accounting cost is the system used For record , classify , and report cost production with objective help management in control cost as well as taking decision . With implementation accountancy good cost , company can evaluate to what extent is efficiency use source Power achieved and detected deviation between budget and realization costs . This is in line with Mulyadi's opinion (2010) states that that accountancy cost No only used For determine price main products , but also as base For do supervision and assessment to performance part production .

A number of study previously support importance role accountancy cost in increase efficiency and effectiveness control costs . Asih et al., (2025) in his research entitled "*The Role of Cost Accounting in Increase Efficiency MSME operations through Full Costing Approach* " explain that implementation method *full costing* can help company take into account all over component costs , okay still and variables , so that produce calculation price more subjects accurate and encouraging efficiency production . Another study by Prang (2021) confirm that implementation accountancy accountability with system budget capable functioning as tool control and evaluation performance manager . A similar thing was also found by Tumbuan (2013) , who stated that implementation accountancy accountability to the center cost play a role important in evaluate performance every part organization in a way objective .

In addition , research by Palijama (2018) also strengthens findings the with conclude that budget projects that are being prepared in a way systematic can become tool control cost effective . Budget functioning as gauge measuring For evaluate realization cost actual , so that management

can know existence deviation and immediately take action corrective . In the context of supervision costs and assessments performance , (Pala'langan et al., 2024) find that implementation accountancy accountability at PDAM Tana Toraja Regency Still need repaired , especially in matter classification costs and systems award as well as sanctions , so that the evaluation process performance can running optimally.

Based on results research said , can concluded that accountancy cost play a role strategic in support effectiveness monitoring and evaluation performance . Implementation system accountancy good cost No only help management in control expenses , but also provides strong foundation for taking rational and data - based decisions . Therefore that , research This focused on how implementation accountancy cost can play a role as tool monitoring and measuring performance at CV. Mandiri Tani, Pati Regency , as well as to what extent is it implemented? can increase efficiency operational and effectiveness managerial in environment dynamic business .

Literature review

Accountancy Cost

Accountancy cost is one of the part important from accountancy functional management in the planning , control and evaluation process efficiency activity operational company . According to Hery (2015), accounting cost is system information used For record , classify , and report cost production for management can know how much efficient source Power used . Through system this company can evaluate ability each work unit in utilise cost optimally and avoid waste .

In a way general , function main accountancy cost covers three matter that is determine price main product , control cost production , and provide information for planning and evaluation performance (Hery, 2015). In the context of company medium such as CV. Mandiri Tani, the implementation of accountancy cost help management understand structure costs incurred from every activity production . Information the become base in establish efficiency strategies and determine price competitive selling in the market.

Asih et al., (2025) in his research "*The Role of Cost Accounting in Increase Efficiency MSME operations through Full Costing Approach* " explain that method *full costing* be one of the most effective approach in calculation cost production . This method count all over element cost Good still and variables , so that give a clearer picture accurate regarding the total costs incurred For produce something product . With method *full costing* , management can avoid error in loading cost as well as get proper basis in taking decisions , including determination price selling , supervision costs and planning profit .

In addition , Asih et al., (2025) also emphasized that accountancy cost No only give benefit for company big , but also has role important in scale business small and medium enterprises (SMEs). With implementation system recording structured costs , actors business can understand with clear composition costs incurred as well as identify areas that are still potential For saved . This is show that accountancy cost functioning No only as tool reporting , but also as tool managerial For increase performance and productivity company .

Budget and Control Cost

According to Mulyadi (2010), the budget is plan structured work in a way systematic and stated in unit quantitative , usually in form of money, for period time certain . Budget functioning as tool planning at a time tool control , because in it there is reject measure that can be used For compare between expected results with results actual achieved company . With existence budget , management can direct all over activity operations to remain is at within the efficiency limits that have been determined .

Palijama (2018) in his research "*Analysis Budget Project as a Control Tool Costs and Performance at CV. Putra Papua Sejahtera*" confirm that budget play a role important in the process of supervision costs . Through compilation budget , management can monitor to what extent is the realization cost in accordance with plan and assess whether happen deviation or no . If found difference between budget and realization , company can do analysis variance analysis for know reason difference said and immediately take action corrective .

Draft control cost through the budget is also aligned with principle accountancy accountability as put forward by Mulyadi (2010), namely that every manager or head part own not quite enough answer to achievement of budget targets below his control . With Thus , the budget functioning No only as tool administrative , but also as mechanism accountability and measurement performance . In the context of CV. Mandiri Tani, the preparation of realistic budget and evaluation

in a way periodically to its realization become element important in guard balance between effectiveness and efficiency use cost .

Performance assessment

Evaluation performance is a systematic process For evaluate effectiveness and efficiency operational a work unit based on targets and standards that have been determined . According to Mulyadi (2010), the assessment performance aim For know the extent of the results achieved in accordance with not quite enough the answer given to every manager or part certain information from results evaluation performance can used as base in taking decision managerial , giving awards , as well as repair system Work .

Tumbuan (2013) in his research “ *Implementation Accountancy Accountability as a Cost Center Performance Assessment Tool* ” state that system accountancy accountability capable become tool measurement effective performance for company . With compare results current with the budget that has been established , management can evaluate to what extent each center cost Work in a way efficient . In addition , the system this also helps company uphold principle not quite enough accountability and transparency in use source Power .

Evaluation performance based accountancy accountability allows company evaluate contribution each work unit to overall objective organization . The results of evaluation the No only become base evaluation , but also a tool For motivating managers to work more effective in control costs and increase productivity .

The Role of Cost Accounting in Supervision

Accountancy cost own function important as tool control tool because provide information about cost actual and cost standards used in the production process . Information This allows management For compare between budgeted and realized results , so can known existence deviation . According to Prang (2021) , report costs that are compiled in a way systematic make it easier management in identify areas experiencing waste as well as determine steps corrective For increase efficiency .

Research by Pala'langan et al., (2024) at PDAM Tana Toraja Regency also showed that implementation system accountancy accountability can play a role as tool supervision to performance center costs . However , the effectiveness supervision it really depends on the completeness element system like structure clear organization , classification accurate costs , and reporting consistent accountability . Without it system said , supervision cost will difficult done optimally .

With Thus , accounting cost No just tool recording , but also an instrument that functions For control activity company to remain in accordance with budget targets and standards performance that has been determined . Implementation system This in a way consistent will help company increase efficiency , strengthening accountability , as well as support taking decision more data-based accurate .

Research Methods

Study This use approach descriptive qualitative with method studies The case study focused on CV. Mandiri Tani , Pati Regency . The approach descriptive qualitative chosen Because capable give deep understanding about How implementation accountancy cost done in practice real in the company , as well as How system the play a role in monitor and measure performance managerial . According to Sugiyono (2019), method descriptive qualitative used For research condition object in a way natural , where researchers become instrument main , and focuses on the meaning , context , and processes that occur in the field . By method this research No only highlight numbers and data, but also digging perception , policy , and mechanism applied work in system accountancy cost company .

Approach studies case used Because study This focus on one entity , namely CV. Mandiri Tani, which has characteristics and systems accountancy cost separately . This method allows researchers For browse phenomenon in a way deep with notice context organization and the processes that occur within it . Through implementation approach said , the results study expected can give description comprehensive about implementation accountancy costs in the company as well as factors that influence level its effectiveness .

Sources and Types

Type of data used in study This consists of from primary data and secondary data .

Primary data was obtained direct from results observation and interviews with parties involved in implementation accountancy costs at CV. Mandiri Tani, such as part finance , manager

production , as well as staff responsible administration answer in compilation report costs and budget.

Secondary data in the form of documents relevant companies , including reports cost production , report budget annual report realization costs , and reports evaluation performance . In addition , secondary data was also obtained from literature and research previously related to with topic accountancy costs , supervision costs , and assessments performance managerial .

Data collection technique

For to obtain accurate and valid data , researchers use three technique main , namely :

Observation Direct

Observation done For understand in a way real How system accountancy cost implemented at CV. Mandiri Tani. Through observation direct regarding the recording process cost production , flow compilation budget and mechanisms reporting costs , researchers can know to what extent the procedure monitoring and evaluation performance executed . Observation this also helps identify suitability between field practice with theory accountancy the costs that should be .

Interview Deep



Interview done semi - structured with parties who have role direct in system management cost .

Source person main covering manager finance , staff part accounting , as well as head part production . Questions asked focus on how implementation accountancy cost done , how is the compilation process ? budget , how to company monitor deviation costs , and how results analysis cost used as base evaluation performance .

Documentation Study

Documentation done with method examine archives and records owned by the company , such as report cost production , report realization budget , report profit loss , and report evaluation performance . Documents This used For verify results interviews and observations , as well as as material comparator in data analysis .

Data Analysis Techniques

Data analysis in study This done with using analysis models interactive Miles (2014), which includes three stages main :

Data Reduction , namely the process of selecting , simplifying , and grouping raw data become relevant information with focus research . Data that is not relate direct with implementation accountancy cost filtered for analysis become more directed .

Presentation (Data Display), namely the stage at which the results data reduction is arranged in form narrative , table , or matrix so that the relationship between data can seen with clear . At this stage this , researcher display findings from observation , interviews , and documentation in a way systematic .

Drawing Conclusions and Verification , namely the process of interpreting meaning from the data that has been served For answer formulation problem research . Verification done in a way continuously during study takes place so that the conclusions obtained is valid and can be accountable.

Besides analysis qualitative research this also takes advantage of analysis variance analysis for evaluate how efficient is it ? cost achieved . Analysis variants done with compare between budgeted costs and actual costs actual issued company . Difference between both of them used For evaluate whether performance cost nature favorable (profitable) or unfavorable (no profitable). Analysis This become tool help in evaluate to what extent is the effectiveness implementation accountancy costs at CV. Mandiri Tani.

Data Validity

For guard validity and reliability of data, research This apply technique triangulation sources and methods . Triangulation source done with compare results interview from a number of different sources , whereas triangulation method done with match results interviews , observations , and documentation . With Thus , the data is generated more accurate and capable give objective picture about condition actually in the field .

Location and Time of Research

Study was conducted at CV. Mandiri Tani, located in Pati Regency , Central Java. This location chosen Because company the is one of the perpetrator active business in management results agriculture and has apply system recording cost in activity production . Research time implemented during period certain processes that include data collection , interviews , and analysis results findings.

With approach descriptive in - depth qualitative research This expected can give understanding comprehensive about How system accountancy cost implemented in CV. Mandiri Tani, how his role in supervise expenditure and assess performance managerial , as well as factors What only that becomes supporters and inhibitors in its implementation .

Results and Discussion

Implementation Accountancy Costs at CV. Mandiri Tani

Based on results observation and interviews , it is known that CV. Mandiri Tani has apply system accountancy cost although Still in semi-manual form , namely with use recording simple system assisted by spreadsheet applications . This used For take notes costs incurred in the production process , which then grouped to in three category main , namely cost material standard direct , cost power Work direct , and factory overhead costs .



In practice , the costs material standard covers expenditure For purchase fertilizer , seeds , and material other supports used in the production process .

That matter can seen through activity inspection material standard that is carried out in a way directly in the production area as form control cost and quality by CV. Mandiri Tani. Meanwhile that , the cost power Work direct covering wages worker daily and staff production , whereas factory overhead costs covers expenditure For electricity , materials burn machines , as well as maintenance tools . However , the results interview show that recording cost No direct like cost administration , internal transportation , and costs depreciation equipment Still Not yet done in a way consistent . Condition This result in accuracy report cost production not optimal, because part overhead costs not yet fully allocated to product end . This is in accordance with findings (Asih et al., 2025) which states that one of challenge main in implementation accountancy costs in the company small and medium is lack of regularity in classification and loading cost No directly . As a result , the information costs generated Not yet fully reflects the total cost actual production .

Although thus , in a way In general , CV. Mandiri Tani has own awareness will importance accountancy cost as tool control management . Recording process cost done every end week by section finance , then recapitulated become report cost production monthly . Report This become base for management in evaluate efficiency use material raw materials and energy work , and determine policy control cost For period next .

Supervision Cost

Supervision costs at CV. Mandiri Tani are implemented through compilation budget cost production at the beginning period . Budget arranged based on calculation need material raw materials , energy work and costs operational others . Every part given not quite enough answer For control expenses so as not to exceeding the established limits set in budget .

Based on results analysis comparison between budget and realization, found existence difference or variance in a number of post costs. For example, the variant cost material standard show difference by 3% (unfavorable), while variants cost power Work show difference by 2% (favorable). The difference that is not profitable on materials standard happen Because existence increase agricultural input prices in a way suddenly in the middle season planting, while favorable difference in costs power Work caused by an increase productivity without additional working hours.

Findings This show that system supervision fees applied Already walk Enough effective, but Still need repair in matter monitoring overhead costs and adjustments price material standard analysis variants performed company functioning as base For evaluate efficiency use costs and assess whether realization cost Still is at within tolerance limits budget.

This result in line with study Palijama (2018), which confirms that compilation budget and analysis variants is part important from system control costs. With compare results current with budget, company can evaluate effectiveness operational and taking step corrective in a way fast if found deviation. In the context of CV. Mandiri Tani, the mechanism This become tool important For guard stability finance and efficiency production, especially when face fluctuations cost material standard and operational.

Managerial Performance

Evaluation to performance managerial at CV. Mandiri Tani is carried out with see to what extent is the efficiency target achieved? cost and accuracy time production can achieved. Every part production have cost and time targets the settlement that has been set in budget, so that performance assessed based on ability For achieve the target.

Report cost per unit used as instrument main in the evaluation process. From the results report said, management can identify part or departments that experience deviation the biggest to budget. For example, in the period observation found that the drying unit results harvest experience excess cost electricity and materials burn, while the packaging unit precisely succeed pressing cost through innovation use material packaging more local cheap.

Evaluation This No only functioning For evaluate efficiency, but also to be base giving bait come back to every unit manager. Approach This in accordance with draft accountancy accountability as explained by Tumbuan (2013), where each manager center cost responsible answer on use source power that is below control. Accounting accountability emphasize that success or failure in manage cost become part from performance managerial that must be evaluated in a way objective.

In addition, the results study this also supports findings Pala'langan et al., (2024) stated that implementation system accountancy accountability and systems budget can become tool evaluation effective performance if accompanied by with transparent reporting as well as system clear rewards and sanctions. With thus, in context of CV. Mandiri Tani, development system reporting better performance structured assessment is very necessary for No only nature administrative, but can also increase motivation and accountability managerial.

Analysis Efficiency and Decision Making

Analysis efficiency costs at CV. Mandiri Tani are carried out through comparison between cost actual and budgeted costs. Results of the analysis show that deviation the biggest occurs at cost material burn machinery and transportation results harvest, which experienced improvement about 5% of budget beginning. The main factor causing deviation This is condition vehicle carrier results production starts decreased and not yet done maintenance in a way periodically.

As action further, management company planning do maintenance machine in a way preventive and optimizing timetable distribution for use material burn can more efficient. In addition, the company also considers For replace several units of vehicles with machine that has efficiency material burn more high. Steps This taken as part from control strategies cost term long.

Implementation analysis variance analysis in this process become base important for taking decision managerial. Through results analysis, management can evaluate to what extent is the use cost in accordance with standards, as well as identify factors reason occurrence deviation. Approach This in line with the concept put forward by Mulyadi (2010), that system accountancy cost No only functioning For take notes transactions, but also as tool evaluation efficiency and effectiveness management source Power company.

With Thus, the results study This confirm that implementation accountancy costs at CV. Mandiri Tani play a role important as tool supervision, control costs, and basis evaluation performance managerial. Although the system used Still semi-manual, implementation principles accountancy cost has help company in manage source Power with more efficient, pressing cost

production , as well as support taking decision information - based strategy accurate and relevant costs .

Conclusion

Based on results research that has been done , can concluded that implementation accountancy costs at CV. Mandiri Tani, Pati Regency, play a role important as tool monitoring and measuring performance managerial . Through implementation system accountancy costs , company can planning , controlling , and evaluate use source Power in a way more efficient . Compilation budget and analysis variants proven effective in detect deviation costs , especially on costs material raw materials and energy work . The information generated from system This help management in take right and fast decisions when happen difference between budget and realization , so that control cost can done with more directed . With Thus , accounting cost play a role No only as tool recording , but also as instrument managerial in increase effectiveness and efficiency activity operational .

Although system supervision costs at CV. Mandiri Tani have walk Enough good , research this also found that Still there is a number of weaknesses that need to be addressed repaired , especially in matter recording cost No direct and implementation evaluation performance based not quite enough answer . Improvement accuracy in recording overhead costs as well implementation system reporting better performance systematic will help company get information higher costs complete and reliable . Implementation full system accountancy cost in a way integrated expected capable increase efficiency operational , strengthening supervision finance , as well as become base for management in take decision strategic that can push productivity and power competition companies in the future .

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