

Costs Analysis of Fungal Basic Production Cost On Purbalingga Farmers' and Private Sectors Group

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| Abstract | <p>The research titled is "Cost Analysis of Fungal Basic Production Cost on Purbalingga Farmers and Private Sector Group". This research activity is part of the community service program of the Hi-Link scheme which is carried out by the Team in order to increase the income of the community, especially members of Fungal Farmers and Private Sector Group in Purbalingga. This group has been being developed by the Bappelitbangda of the Purbalingga regency since 2015. This study aimed to analyzed the calculation of Basic Production Cost and Statement of Profit or Loss conducted by center manager and farmers that will be compared to the calculation based on accounting concept. Therefore, the sample in this study are members of Private Sector Group and Fungal Farmers in Purbalingga. The analysis technique used are calculating the basic production cost and statement of profit or loss according to the center manager and farmers then compared with the calculations result at the center and at the farmer level based on the accounting concept by using the full costing method. The result showed: 1) there is a difference in determining the Basic Production Cost and Statement of Profit or Loss of bag-log products at the center according to the calculation of the center manager compared to accounting concepts; 2) there is a difference in determining the Basic Production Cost and Statement of Profit or Loss in fungal growth according to the calculation of farmers compared to accounting concept. This result implies that the center manager and farmers should calculate the Basic Production Cost and the Statement of Profit or Loss based on the accounting concept in order to ensure the continuity of their business.</p> |
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