

Immaterial Cost and Production: Maximum Production Cost Level Through Marginal Approach

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Abstract

This paper will discuss about the immaterial costs and production yields at one of the refined sugar factory companies in Makassar, South Sulawesi. The theory is based on the fact that Immaterial is a cost that is almsgiving, meaning costs that are outside of the basic costs of the company in producing production, so this research aims to find out: (1) what is the production cost needed to produce this production, (2) the maximum level of production at company from 2013 to 2017.

This type of research is a quantitative study because it uses a questionnaire in the form of values that are processed using the marginal cost approach formula. The results of the analysis show that (1) the maximum level of production costs occurred in 2016 amounting to 6,912 with an Immaterial cost of Rp. 2,481,796,800 and the total production produced is 359,077.3 tons (2) The required workforce with the total production produced is 359,077.3 tones of 180 people including the maximum production point which means that the lowest value is achieved (optimal).

Keywords: *Immaterial Cost, Production Result, Marginal Cost*

INTRODUCTION

Production is the process of manufacturing in order to create such goods or equipment in large quantities by using machines, either in the form of re-production of previous products or such old products which patterns have been given variations (Pena, 2015). Terminologically, the words of production means creating and adding such usability of an item. In general, production is the creation of utility which means the ability of such goods or services to satisfy certain human needs (Idri, 2016).

In production process it requires cost in order to overcome the production activities. That is to say, production cost is such a burden that manufacturer have to overcome in the term of money regarding to producing such goods or services. The function of production cost is actually a derivative of the production function, and it is a function that shows the relationship between the cost and the amount of production.

Following to that, there are material and immaterial costs when companies producing such goods or services (Sumar'in, 2013). Material cost, the basic costs incurred by the company to obtain such equipment or objects that can support the production process, while immaterial costs (inC) is the cost in the term of charity which is outside of the company basic costs without doing anything in the sense of high loyalty. Imateril cost (inC) also called blessing and reward costs. Blessing fees mean cost that include material and spiritual blessings such as bonus allowances, health benefits, THR allowances, meal allowances and transportation.

As *muslims*, every *muamalah* activity such as production, consumption, distribution or trading activities have to create and provide such welfare, and it takes several factors involvement in order to realize it such as nature, labor, capital, skills and entrepreneurship (Rozalinda, 2015). Thus, those activities have to able in order to gain such maximum of *maslahah*. Moreover, in Islamic Macro Economy there is *Muslim* production function. That is to say, every production activity must have such physical and non-physical attributes (reward and *barakah*) in order to gain such maximum of *maslahah* (Syaparuddin, 2017).

On this function also applies the law of diminishing return, which is used to explain the proportion of physical inputs, used to produce physical production levels. When the physical input used exceeds the physical production capacity of the input, the increase in production will decrease (Syaparuddin, 2017).

This is prominent, because in Islam, while someone producing something is not just for self-consumption or sell it to market. Those two motivations are not being enough, because they are still limited to economic functions. Islam characteristically emphasizes that every production activity must also realize social functions (Mustafa Edwin Nasution dan Budi Setyanto, 2016), and it reflects Q.S al-Hadiid: 7:

أَمِنُوا بِاللَّهِ وَرَسُولِهِ وَأَنْفَقُوا مِمَّا جَعَلَكُمْ مُسْتَخْلَفِينَ فِيهِ فَالَّذِينَ آمَنُوا مِنْكُمْ وَأَنْفَقُوا لَهُمْ أَجْرٌ كَبِيرٌ

This *ayah* shows that every *muslim* have to spent their wealth or property in order to create and able to provide such human welfare. This is evident that every activity both in the term of *muamalah* or another, they have to provide such or *maslahah* for human being.

Muhammad Syukriadi in his research titled "Pengaruh Biaya Produksi, Biaya Promosi, dan Biaya Distribusi Terhadap Laba Perusahaan dengan Volume Penjualan Sebagai Variabel Moderasi (Studi Kasus CV. Citra Sari Makassar)" suggests that production costs, promotional costs, distribution costs partially have a positive and significant effect on the company's profits. In addition, research found that sales volume moderates the influence relationship between production costs, promotional costs and distribution costs to the company's profits (Syukriadi, 2016).

Besides, Irvak Maulana in his research titled " Pengaruh biaya produksi, biaya pemasaran dan gaji karyawan terhadap hasil penjualan " stated that 75.8% of variable sales proceeds are influenced by free variables namely production costs (X1), marketing costs (X2) and employee salaries (X3). While the remaining 24.2% of variable sales results will be affected by other variables not discussed in this study shows the effect on the sales results of "Own Citizens" catering Semarang (Maulana, 2016).

Another opinion also coming from Raras Maftukhah in the title of his research is " Penagruh biaya produksi dalam menentukan harga jual pada pabrik bantal dan kasur lantai 'sapanyana' Desa Dawuhan Wetan, KedungBantaeng, Banyumas, Jawa Tengah " states that the production costs which are spending include raw material costs, labor costs or employee salaries and unexpected costs or overhead costs. These three costs do not have a significant impact on the selling price incurred by the plant due to the lack of costs incurred for the production process, thus creating a very affordable selling price for consumers. Simultaneously

variable raw material costs (X1), labor costs (X2), and overhead costs (X3) together have no effect on the selling price (Y) (Maftukhah, 2016).

This is interesting, due to potential of the eastern region industry which still needs significant development. Nevertheless, Raffinasi Makassar Tene Sugar Factory is one of the sugar producers in Eastern Indonesia, being a pioneer in maintaining continuity of supply of good quality sugar with competitive prices in Java Island. In addition, Raffinasi Makassar Tene sugar factory has manifestly participated in the increase in national sugar production through guidance to sugar cane farmers and will soon be included in plantation development activities, especially in South Sulawesi. Thus, it can be concluded indirectly that Raffinasi Sugar Factory Makassar Tene has implemented immaterial cost in order to create and provide such welfare for the company and development in the area.

Based on the above description, the researchers aim to further explore whether immaterial costs actually provide such value both for the company, workforce and the surrounding community. The focus of this research issue is the function of short-term production costs at PT. Makassar Tene in realizing maximum production. The data used in this study is time series (periodic data) since 2013-2017 by processing data through marginal cost (MC) approach.

RESEARCH METHODOLOGY

Based on data analysis, this is quantitative research., which tries to interpret based on positivism, and aims to test such established hypotheses. This research is

used to observe specific populations or samples while the data of this research is collected by such research instruments (Sugiyono, 2011).

The data that used by authors is primary and secondary data. The primary data which used is obtained from observations about information on research objects that will be analyzed by authors. The primary data of this research is about immaterial costs and production results, namely by using the functions of the company's production costs collected through research instruments specifically questionnaires. Meanwhile, the secondary data is derived from indirectly or sourced from literacy that may support this research.

The analysis which used in this research is Marginal Cost approach. Marginal Cost (MC) is a comparison between the change in the total variable cost amount and the change of one unit of the number of goods produced. Hire the model for Marginal Cost:

$$\begin{aligned}
 MC &= \frac{\Delta TC}{\Delta Q} = \frac{\Delta InC}{\Delta Q} \quad (1)
 \end{aligned}$$

Description:

MC : Marginal Cost

ΔTC : Total Cost

ΔInC : Immaterial Cost

ΔQ : Total of Production

RESULT AND DISCUSSIONS

Description of Research Data

Table 1: Immaterial Cost (in Rp)

No	Description	2013	2014	2015	2016	2017
1	THR Fees	684,800,000	675,200,000	592,000,000	576,000,000	572,800,000
2	Bonus Fee	866,700,000	854,550,000	749,250,000	729,000,000	724,950,000
3	Overtime Costs	167,562,000	113,940,000	79,920,000	145,800,000	130,491,000
4	Cost of Sanment (Medical Check Up)	102,720,000	101,280,000	88,800,000	86,400,000	85,920,000
5	Health Insurance	710,000,640	700,047,360	613,680,000	597,196,800	593,879,040
6	Training Costs	74,900,000	73,850,000	64,750,000	63,000,000	62,650,000
7	Uniform Fee (Greening)	128,400,000	126,600,000	111,000,000	108,000,000	107,400,000
8	Cleaning Fee	209,720,000	206,780,000	181,300,000	176,400,000	175,420,000
TOTAL		2,944,802,640	2,852,247,360	2,480,700,000	2,481,796,800	2,453,510,040

Source: Report on total immaterial cost PT. Makassar Tene from 2013 to 2017

Based on the table 1, it can be explained that immaterial costs PT. Makassar Tene in 2013 amounted to Rp. 2,944,802,640, for 2014 immaterial pt. Makassar Tene decreased by Rp. 2,852,247,360 then immaterial pt. Makassar Tene in 2015 also again experienced a decrease of Rp. 2,480,700,000 and in 2016 the cost of Immaterial PT. Makassar Tene increased by Rp. 2,481,796,800 and in 2017 the cost of Immaterial PT. Makassar Tene amounted to Rp. 2,453,510,040. From the data that every year PT. Makassar Tene is in decline due to the impact on the workforce which is also reduced 10 000 years.

Table2: Production result

Year	Total of Annual Production
2013	346.085,6
2014	237.995,95
2015	196.854,4
2016	359.077,3
2017	324.147,3

Source: Report on total production result PT. Makassar Tene from 2013 to 2017

Based on the table 2, it can be explained that the total production of PT. Makassar Tene in 2013 amounted to 346,085.6, then the company decreased in 2014 with total production of PT. Makassar Tene amounted to 237,995.95 and again decreased in 2015 with total production of PT. Makassar Tene as much as 196,854.4, then in 2016 total production of PT. Makassar Tene experienced a rapid increase of 359,147.3 as well as for total production of PT. Makassar Tene in 2017 decreased again by producing 324,147.3 production.

Production Cost Level and level of Labor Needs on Production Results

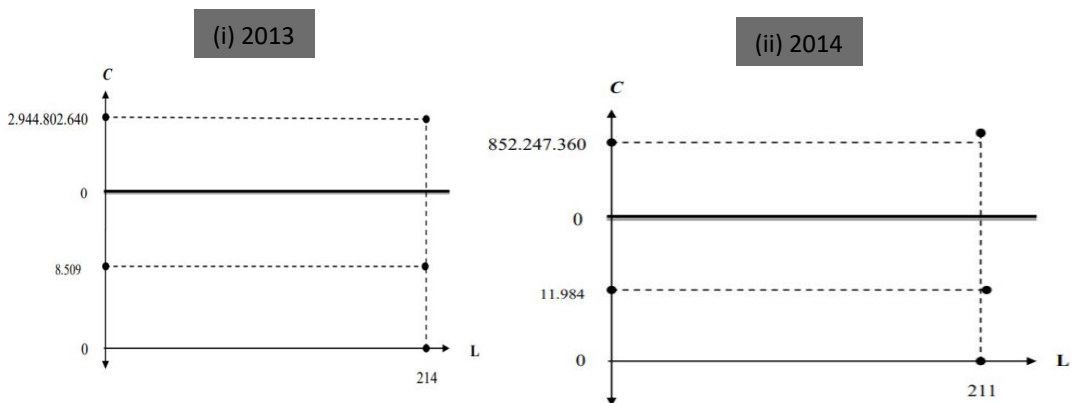
Table 3: Short-Term Muslim Production Costs PT. Makassar Tene

Year	T (Factory)	L (Labour)	InC (Immaterial Cost)	TP (Total Production)	MC (Mar)
	A	B	C	D	c/d
2013	1	214	2.944.802.640	346.085,6	8.509
2014	1	211	2.852.247.360	237.995,95	11.984

2015	1	185	2.480.700.000	196.854,4	12.602
2016	1	180	2.481.796.800	359.077,3	6.912
2017	1	179	2.453.510.040	324.147,3	7.569

Source: Premier data (2018) by authors

Based on table 3 it can be explained that in 2013 by using a workforce of 214 people with immaterial cost as much as Rp. 2,944,802,640 and total production was 346,085.6, the marginal cost was $\text{Rp. } 2,944,802,640/346,085.6 = 8,509$. then in 2014 when the workforce used as much as 211 with inmateri cost of Rp. 2,852,247,360 and total production of 237,995.95, the marginal cost was Rp. $2,852,247,360/237,995.95 = 11,984$. If the workforce is used in 2015 as many as 185 people at the cost of Inamteril Rp. 2,480,700,000 and total production was 196,854.4, the marginal cost in 2015 was $\text{Rp. } 2,480,700,000/196,854.4 = 12,602$. Then when a workforce of 180 people is used with immaterial costs of Rp. 2,481,796,800 and the total production is 359,077.3, the marginal cost in 2016 was $\text{Rp. } 2,481,796,800/359,077.3 = 6,912$. And if the workforce used in 2017 is 179 people with immaterialnya cost of Rp. 2,453,510,040 and the total production is 324,147.3, then the marginal cost is $\text{Rp. } 2,453,510,040/324,147.3 = 7,569$.



Short-Term Muslim Production Cost Curve

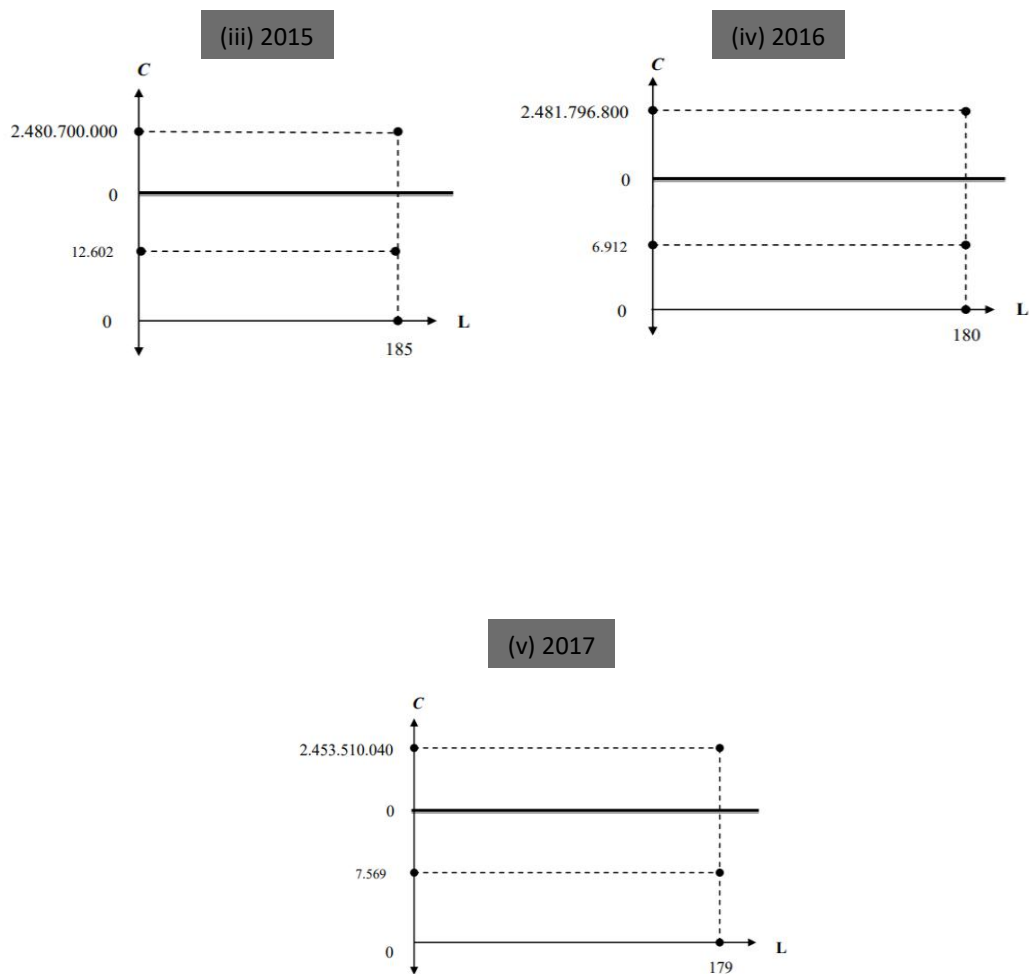
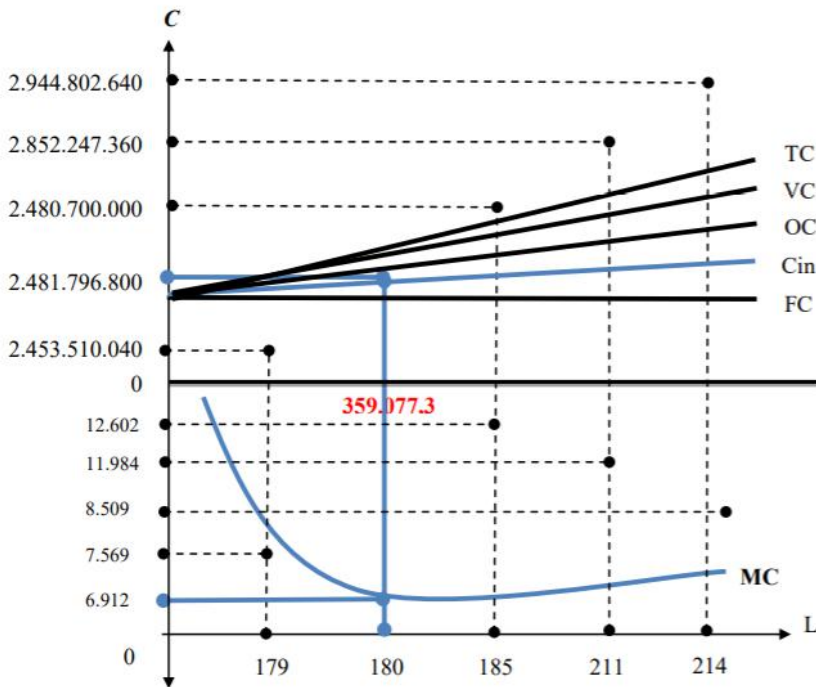


Figure 1: Short-Term Muslim Production Cost Curve



Source: Processed by authors

Based on the chart above in figure 1, it can be concluded that: The level of production cost is the lowest marginal cost of 6,912. That is, reaching the maximum Muslim production point is by using as much as 180 workers so that it can produce production of 359,077.3 Tons which is used as the main basis for determining the maximum Muslim production point (Syaparuddin, 2017). If the average total cost indicates the lowest value then the maximum production is stated to have been achieved (optimal) in utilization of existing resources within the company.

Discussion

Based on the above set of test processing, the results of interpretation can be obtained regarding the relationship between variables as follows:

Production Cost Level

The level of production cost stipulated above is the cost of production i.e. immaterial cost generated at PT. Makassar Tene, where in table 3 immaterial costs are in column c. It can be explained that the cost of Inamteril PT. Makassar Tene in 2013 amounted to Rp. 2,944,802,640 resulting in a marginal cost of 8,509. Then in 2014 immaterial cost PT. Makassar Tene suffered a loss of Rp. 2,852,247,360 resulting in a standard marginal cost of 11,984. Furthermore, in 2015 immaterial costs showed a decrease of Rp. 2,480,700,000 resulting in a marginal cost of 12,602. In 2016, Inmtateril's cost of Rp. 2,481,796,800 also decreased by resulting in a lower marginal cost of 6,912. Then in 2017 that immaterial cost as much as Rp. 2,453,510,040 can result in a marginal cost of 7,569.

Level of Labor Needs in Production Results

The level of labor needs here is intended to be the manpower needed for the production of the company itself. The workforce in this study focused only on the workforce that is in the field of production activities. In table 3 the workforce is in column b. It can be explained that in 2013 PT. Makassar Tene with a workforce of 214 people can produce production of 346,085.6 Tons. Then in 2014 with a workforce of 211 people lower than the previous workforce can produce production of 237,995.95 Tons means a decrease from the previous year. Furthermore, in 2015

with a workforce of 185 people and can produce production as much as 196,854.4 Tons, this year the production has decreased again from the previous year. In 2016 with a workforce of 180 people lower the workforce was used by producing higher production than in 2013 to 2015 with an achievement of 359,077.3 Tons. For 2017 the company used a workforce of 179 people to produce production reaching 324,147.3 Tons.

Short-Term Muslim Production Cost Curve

Year 2013

In the total cost of production is the cost that must be incurred by the manufacturer in relation to the production process which is the main activity to produce a product. In this case the cost of production is the cost of Immaterial which is used to produce the maximum production point with the same level of mashlahah. To find out the cost of Immaterial in PT. Makassar Tene can apply a short-term marginal cost approach. What is meant by marginal costs here is a change in the total cost resulting from a change in output of one unit or an additional/subtraction of one unit (Sunyoto, 2014).

The total marginal cost for 2013 was 8,509 which is at the optimal stage. This indicates that in the sugar company the scale of the production process is maximum in producing production resulting from the use of labor.

Based on the fact that in the field, that immaterial costs themselves have an impact on the production results and not only that there are also several factors that affect the production results in a company namely labor and the use of raw sugar in the company also affects the results that will be produced on a daily basis at PT. Makassar Tene. In 2013, there were 214 productions for the month to March of

83,214.35 Tons, followed by 81,155.5 tons in April and 81,155.5 tons in July to September, resulting in 99,193.10 tons and 82,522.80 tons in October to December. Each quarter also different results are produced so that the company can improve the production process until it reaches the expected production point. Please also note that in PT. Makassar Tene uses raw sugar that is not pure will make the product to not maintain the quality of its production. Raw sugar is the most stable form of sugar to store so raw sugar is used as a commodity to be traded globally with the amount of about 50 million tons /year. Importing raw sugar as a raw material means giving the domestic sugar industry the opportunity to produce and profit compared to importing direct consumption sugar, both household consumption (white crystal sugar) and industrial consumption (refined crystalline sugar) (Rutte Indah Kurniasari, 2016).

Year 2014

In the total cost of production is the cost that must be incurred by the manufacturer in relation to the production process which is the main activity to produce a product. In this case the cost of production is the cost of Immaterial which is used to produce the maximum production point with the same level of mashlahah. To find out the cost of Immaterial in PT. Makassar Tene apply a short-term marginal cost approach. What is meant by marginal costs here is a change in the total cost resulting from a change in output of one unit or an additional/subtraction of one unit (Sunyoto, 2014).

The total marginal cost for 2014 was 11,984 which is at an un optimal stage. This indicates that in the sugar company the scale of the production process is not yet maximum in producing production resulting from the use of labor.

Based on the fact that in the field, that immaterial costs themselves have an impact on the production results and not only that there are also several factors that affect the production results in a company namely labor and the use of raw sugar in the company also affects the results that will be produced on a daily basis at PT. Makassar Tene. In 2014, there were 211 productions for the month from January to March of 77,910.60 Tons, followed by 97,077.20 Tons in April, then 63,008.15 tons in July and 2014. Each quarter also different results are produced so that the company can improve the production process until it reaches the expected production point. Please also note that in PT. Makassar Tene uses raw sugar that is not pure will make the product can't maintain the quality of its production. Raw sugar is the most stable form of sugar to store so raw sugar is used as a commodity to be traded globally with the amount of about 50 million tons /year. Importing raw sugar as a raw material means giving the domestic sugar industry the opportunity to produce and profit compared to importing direct consumption sugar, both household consumption (white crystal sugar) and industrial consumption (refined crystalline sugar) (Rutte Indah Kurniasari, 2016).

Year 2015

In the total cost of production is the cost that must be incurred by the manufacturer in relation to the production process which is the main activity to produce a product (Sunyoto, 2014). In this case the cost of production is the cost of Immaterial which is used to produce the maximum production point with the same

level of mashlahah. To find out the cost of Immaterial in PT. Makassar Tene can use a short-term marginal cost approach. What is meant by marginal costs here is a change in the total cost resulting from a change in output of one unit or an additional/subtraction of one unit.

The total marginal cost for 2015 was 12,602 which is at an un optimal stage. This indicates that in the sugar company the scale of the production process is not yet maximum in producing production resulting from the use of labor.

Based on the fact that in the field, that immaterial costs themselves have an impact on the production results and not only that there are also several factors that affect the production results in a company namely labor and the use of raw sugar in the company also affects the results that will be produced on a daily basis at PT. Makassar Tene. In 2015, there were 2,185 tons of production for the month to March, up from 64,673.25 tons in April to June, and 60,552.50 tons in July to September. Each quarter also different results are produced so that the company can improve the production process until it reaches the expected production point. Please also note that in PT. Makassar Tene uses raw sugar that is not pure will make the product cannot maintain the quality of its production. Raw sugar is the most stable form of sugar to store so raw sugar is used as a commodity to be traded globally with the amount of about 50 million tons /year. Importing raw sugar as a raw material means giving the domestic sugar industry the opportunity to produce and profit compared to importing direct consumption sugar, both household consumption (white crystal sugar) and industrial consumption (refined crystalline sugar) (Rutte Indah Kurniasari, 2016).

Year 2016

In the total cost of production is the cost that must be incurred by the manufacturer in relation to the production process which is the main activity to produce a product. In this case the cost of production is the cost of Immaterial which is used to produce the maximum production point with the same level of mashlahah. To find out the cost of Immaterial in PT. Makassar Tene can use a short-term marginal cost approach. What is meant by marginal costs here is a change in the total cost resulting from a change in output of one unit or an additional/subtraction of one unit (Sunyoto, 2014).

The total marginal cost for 2016 was 6,912 which is at optimal stage. This indicates that in the sugar company the scale of the production process is maximum in producing production resulting from the use of labor.

Based on the fact that in the field, that immaterial costs themselves have an impact on the production results and not only that there are also several factors that affect the production results in a company namely labor and the use of raw sugar in the company also affects the results that will be produced on a daily basis at PT. Makassar Tene. In 2016, there were 180 productions for the month to March of 97,245.80 Tons, followed by 103,983.25 Tons in April and 103,983.25 tons in July and 81,865.15 tons in July. Each quarter also different results are produced so that the company can improve the production process until it reaches the expected production point. Please also note that in PT. Makassar Tene uses raw sugar that is not pure will make the product cannot maintain the quality of its production. Raw sugar is the most stable form of sugar to store so raw sugar is used as a commodity to be traded globally with the amount of about 50 million tons /year. Importing raw sugar as a raw material means giving the domestic sugar industry the opportunity to

produce and profit compared to importing direct consumption sugar, both household consumption (white crystal sugar) and industrial consumption (refined crystalline sugar) (Rutte Indah Kurniasari, 2016).

Year 2017

In the total cost of production is the cost that must be incurred by the manufacturer in relation to the production process which is the main activity to produce a product (Sunyoto, 2014). In this case the cost of production is the cost of Immaterial which is used to produce the maximum production point with the same level of *maslahah*. To know the cost of Immaterial in PT. Makassar Tene, we can use a short-term marginal cost approach. What is meant by marginal costs here is a change in the total cost resulting from a change in output of one unit or an additional/subtraction of one unit.

The total marginal cost for 2017 is 7,569 which is at the optimal stage. This indicates that in the sugar company the scale of the production process is maximum in producing production resulting from the use of labor.

Based on the fact that in the field, that immaterial costs themselves have an impact on the production results and not only that there are also several factors that affect the production results in a company namely labor and the use of raw sugar in the company also affects the results that will be produced on a daily basis at PT. Makassar Tene. In 2017, there were 179 productions for the month from January to March of 78,833.50 Tons, followed by 83,852.25 tons in April, then 74,352.75 tons in July and 87,108.8 tons in October. Each quarter also different results are produced so that the company can improve the production process until it reaches

the expected production point. Please also note that in PT. Makassar Tene uses raw sugar that is not pure will make the product cannot maintain the quality of its production. Raw sugar is the most stable form of sugar to store so raw sugar is used as a commodity to be traded globally with the amount of about 50 million tons /year. Importing raw sugar as a raw material means giving the domestic sugar industry the opportunity to produce and profit compared to importing direct consumption sugar, both household consumption (white crystal sugar) and industrial consumption (refined crystalline sugar) (Sunyoto, 2014).

CONCLUSION AND IMPLICATION

Conclusion

The highest marginal cost occurred in 2015 at 12,602 with Immaterial costing Rp. 2,944,802,640 and total production of 196,854.4 tons with a required workforce of 185 people and the lowest marginal cost occurring in 2016 of 6,912 with immaterial costs of Rp. 2,481,796,800 and total production produced as much as 359,077.3 tons with a workforce of 180 people.

The required workforce of 180 people with total production produced as much as 359,077.3 tons including the maximum production point which means to show the lowest value is stated to have been achieved (optimal) in increasing the scale of the production process in the company.

Implication

This research still has many shortage, one of which is the difficulty of obtaining the latest financial report data so that the data used is existing data and obtained from pt financial statements. Makassar Tene period 2013-2017. This research has proven that immaterial costs can have an effect on increasing the productivity of companies. The results of this study are expected to be considered for other companies in eastern Indonesia to pay attention to the allocation of funds for immaterial costs in an effort to increase the company's existence and increase production results.

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