JURNAL EKUALISASI
Volume 7 (1), 2026: 27 - 37
ISSN: 2986-9919

Evaluation of the Implementation of the Job Order Costing Method in the Traditional Gamelan Craft of Mustika Laras

Arya Novan Nur Rizka[1], Barus Umarella[2*] Ardiansyah[3]
[1]Universitas Terbuka, Indonesia
[2,3]Politeknik Negeri Ambon, Indonesia
Email: [1]aryanovan06@gmail.com, [2*]barus.ahsan@gmail.com , [3]ardi4n.1410@gmail.com
*) **Corresponding Author**

Received: 24 December 2025

Revised: 02 January 2026

Accepted: 07 January 2026

Published online: 07 January 2026

Abstract

This study evaluates the implementation of the job order costing method in traditional crafts. The originality of the research lies in the detailed mapping of production costs using job order costing in traditional culture-based handicraft businesses, which are still relatively limited in previous research. The purpose of this study is to evaluate the implementation of job order costing in determining the cost of production. The research method used is field research with a qualitative descriptive approach. Primary and secondary data were collected through observation, limited interviews, and documentation with data on the production and sales of traditional crafts in this case gamelan. Empirical results show that gamelan sales in the 2022–2024 period have decreased due to weakening buyer interest due to sluggish economic conditions. However, sales revenue is still greater than production costs, so the business does not suffer losses. Profit planning analysis shows that by 2025 businesses must sell at least eight sets of gamelan to achieve a profit target of 20%. The implications of this study show that the implementation of job order costing can help MSMEs in improving the accuracy of profit planning, cost control, and business sustainability.

Keywords: Job Order Costing; Profit Planning; cost of production; MSMEs

INTRODUCTION

Determining the cost of production (COG) is a crucial aspect in managerial decision-making, especially for businesses that operate on a make to order basis. One of the cost accounting methods relevant to these characteristics is job order costing, which is a method that accumulates production costs specifically for each order so as to allow for more accurate calculation of cost per unit (Candra, 2025). Empirical research related to the application of job order costing in small and medium-scale businesses has been conducted in recent years to improve the accuracy of determining production costs (Candra et al., 2020). A study on Genyo Sablon MSMEs shows that the implementation of job order costing is able to produce a more accurate calculation of production costs per order compared to conventional methods, so that it becomes the basis for setting more precise and transparent selling prices for screen printing business actors (Khoirina et al., 2024). These findings confirm the importance of order-based methods in supporting price decision-making in MSMEs that operate on a make to order basis.

In addition, research on clothing screen printing MSMEs also found that job order costing allows for a more precise classification of raw material costs, direct labor, and factory overhead costs for each order, which has a direct impact on the company's ability to set competitive selling prices (Azis et al., 2025). Furthermore, a study on AHS Screen Printing Bringin Wetan revealed that the allocation of production costs per order through job order costing provides more detailed cost information, so that business actors can increase profitability through a more rational price policy (Afdhilah & Wicaksono, 2025). These findings are reinforced by research on small manufacturing and printing workshops and also confirms the effectiveness of job order costing in determining production costs and selling prices more precisely (Lismayanti et al., 2025), as well as in MSMEs GRC Vino Al-Ghaniyyu which showed that this method is able to produce competitive HPP as a basis for price evaluation in the future (Salman et al., 2024). However, most of the research still focuses on general manufacturing MSMEs, so empirical studies on traditional culture-based handicraft businesses such as gamelan, especially in the post-pandemic period, are still very limited.

This condition confirms the existence of a research gap that is the focus of this research. This method provides detailed information about the raw material costs, direct labor, and factory overhead costs attached to each order, which further becomes the basis for profit planning and selling pricing (Haria Saputri et al., 2025). However, research gaps are still found in the implementation of job order costing in the MSME sector based on traditional crafts, especially in the gamelan industry. Most of the previous research focused more on large-scale manufacturing companies or MSMEs with mass products, while empirical studies examining the detailed mapping of production costs in culture-based handicraft businesses are still limited. In addition, post-COVID-19 economic uncertainty also poses new challenges for MSMEs (Candra & Zulkarnain, 2024) in managing production costs and maintaining profit sustainability, which has not been discussed much contextually in previous research.

The novelty of this research lies in the empirical analysis of the application of job order costing as a profit planning evaluation tool for gamelan craft MSMEs in the post-COVID-19 period. This study not only calculates HPP based on orders, but also relates it to profit targets and demand decline dynamics, thus providing a comprehensive overview of the effectiveness of job order costing in supporting managerial decision-making in traditional handicraft businesses.

Based on this background, the purpose of this study is to analyze the application of the job order costing method in determining the cost of production and evaluate its role as a profit planning tool in Gamelan Crafts. This research is expected to make an academic contribution to the development of cost accounting literature in the MSME sector, as well as provide practical implications for business actors in improving the accuracy of cost control and business sustainability.

METHODS

This study uses a qualitative approach with a descriptive type of research (Agustina et al., 2023). A qualitative approach is used to understand and describe phenomena in depth based on the natural conditions of the research object through non-numerical data collection (Cilesiz & Greckhamer, 2020; Creswell & Creswell, 2018; Rita et al., 2025). Descriptive qualitative research aims to describe the facts, conditions, and characteristics of the research object as it is, without manipulating variables or testing statistical hypotheses (Abdussamad, 2021; Candra, 2023). The data source in this study is secondary data. Secondary data was obtained through financial data on traditional handicraft business owners, namely Gamelan Mustika Laras in Loceret District, Nganjuk Regency, East Java Province, Indonesia.

Data collection is carried out using documentation techniques, namely reviewing financial statements, production cost records, and other supporting documents related to business financial activities. In addition, limited interviews were conducted as supporting data to clarify and validate the secondary data obtained (Candra et al., 2025; Saefullah et al., 2025). The research informants consist of the Gamelan Traditional Crafts business owner Mustika Laras as the key informant and parties directly involved in the recording of costs and business financial management as supporting informants.

The use of secondary data in qualitative research aims to obtain a more comprehensive picture of the phenomenon being studied (Abdussamad, 2021; Saefullah et al., 2023). Data analysis is carried out in a qualitative descriptive manner, namely by organizing, grouping, and analyzing the data obtained systematically until conclusions are obtained in accordance with the research objectives. The analysis process is carried out continuously from the data collection stage to the drawing of conclusions, with an emphasis on understanding the meaning and context of the data obtained (Abdussamad, 2021; Candra et al., 2024).

RESULT AND DISCUSSION

Results

The results of the study show that the analysis is not only based on documentation data, but also reflects the actual cost management practices implemented by business actors. The interpretation of numerical data is carried out through clarification of limited interviews with business owners and parties directly involved in cost recording, so that the cost information presented in the results of this study can be understood in accordance with the context of business operations. The findings show that the application of job order costing in Mustika Laras Gamelan Crafts focuses on the actual costs that actually occur during the order production process. Raw material costs, direct labor, and factory overhead costs are recorded based on actual usage on each order. However, this study found that the treatment of residual materials, damaged materials, and

material loss has not been explicitly separated as separate cost components in the business cost recording system.

In practice, the remaining production materials that can still be used on the next order are not recorded as a reduction in order costs, but are treated as part of informal inventory. Meanwhile, damaged materials and material losses are not recorded separately, but are implicitly charged into overhead or other costs. This condition reflects the characteristics of cost management in MSMEs that have not implemented a comprehensive formal cost accounting system. Thus, the direction of this study is not to assess the normative suitability of the implementation of job order costing, but to evaluate the actual application of job order costing in traditional handicraft businesses. The research focus is directed at mapping the actual cost per order and its implications for the calculation of cost of production and profit planning, while identifying the limitations of treating residual materials as part of the reality of cost practices in the field.

Based on the focus of the evaluation, the results of this study presents a quantitative overview of the production cost structure and operational profit performance of Gamelan Crafts during the 2022–2025 period. The results are compiled in three main tables, namely Table 1 which shows the components and total fixed costs, Table 2 which summarizes the variable costs of production, and Table 3 which presents a recapitulation of total production costs, cost of production per unit, sales, and operating profit. The three tables provide integrated numerical information related to the dynamics of production costs and profit achievements in each observation period. The production characteristics of Gamelan Crafts are make to order, so production costs are greatly influenced by the number and specifications of orders in each period.

Table 1. Fixed Costs for the 2022–2025 Period

Fixed Fees	2022	2023	2024	2025
Employee salary	213,300,000	128,100,000	63,750,000	132,720,000
Factory supplies	45,000,000	35,000,000	25,000,000	40,000,000
Shrinkage of factory equipment	4,500,000	4,500,000	4,500,000	4,500,000
Shipping Costs	18,000,000	14,000,000	10,000,000	15,000,000
Total Fixed Costs	**280,800,000**	**181,600,000**	**103,250,000**	**192,220,000**

Source: Data processed, 2025

Table 1 presents the fixed cost structure of Gamelan Crafts for the period 2022–2025 consisting of employee salaries, factory equipment, depreciation of factory equipment, and shipping costs. Total fixed costs show variations between periods, with the highest value occurring in 2022 at IDR 280,800,000 and the lowest in 2024 at IDR 103,250,000. The largest component of fixed costs each year is employee salaries, while the depreciation cost of factory equipment is relatively constant at IDR 4,500,000 per year.

Table 2. Variable Costs for the Period 2022–2025

Variable Costs	2022	2023	2024	2025
Raw Material	216,500,000	168,000,000	120,000,000	176,000,000
Direct Labor Costs (including benefits, health insurance, retirement savings)	219,180,000	133,989,000	69,630,000	138,720,000
Electricity, water, and telephone	13,370,000	10,400,000	2,500,000	12,000,000
Equipment repair	4,500,000	3,500,000	2,500,000	4,000,000
Auxiliary materials	13,500,000	10,500,000	7,500,000	11,250,000
Other costs	76,500,000	59,500,000	42,500,000	58,000,000
Total Variable Cost	**543,550,000**	**385,889,000**	**244,630,000**	**399,970,000**

Source: Data processed, 2025

Table 2 illustrates the variable costs of Gamelan Crafts during the 2022–2025 period which include raw material costs, direct labor costs, utility costs (electricity, water, and telephone), equipment repairs, auxiliary materials, and other costs. Total variable costs fluctuated, with the highest value in 2022 at IDR 543,550,000 and the lowest in 2024 at IDR 244,630,000. Raw material costs and direct labor costs are the main components that dominate the variable cost structure in each period.

Table 3. Production Cost 2022–2025

Recapitulation	2022	2023	2024	2025
Fixed Fees	280,800,000	181,600,000	103,250,000	192,220,000
Variable Costs	543,550,000	385,889,000	244,630,000	399,970,000
Total Production Cost	**824,350,000**	**567,489,000**	**347,880,000**	**592,190,000**

Source: Data processed, 2025

Table 3 presents a recapitulation of the production cost of Gamelan Crafts during the period 2022–2025 consisting of fixed costs, variable costs, and total production costs. In general, the data shows fluctuations in production costs between periods reflecting volume dynamics and order characteristics. In 2022, the total production cost was recorded at IDR 824,350,000, which was the highest value during the observation period. The cost structure this year is dominated by variable costs of IDR 543,550,000, while fixed costs reach IDR 280,800,000. This condition indicates a relatively high production intensity, in line with the increasing demand for direct raw materials and direct labor. Furthermore, in 2023 there was a significant decrease in total production costs to IDR 567,489,000. This decrease was mainly due to a reduction in variable costs to IDR

385,889,000, followed by a decrease in fixed costs to IDR 181,600,000. This pattern shows an adjustment in production scale and resource use efficiency.

The trend of decreasing production costs will continue in 2024, where the total production cost will reach IDR 347,880,000, the lowest value during the research period. Fixed costs decreased to IDR 103,250,000, while variable costs were recorded at IDR 244,630,000. This condition reflects the low production activity or the number of orders in that period. However, in 2025 the total production cost has increased again to IDR 592,190,000. This increase is mainly triggered by an increase in variable costs to IDR 399,970,000, while fixed costs also increase to IDR 192,220,000. This increase indicates a recovery in production activities and an increase in orders that must be fulfilled. Overall, the data in Table 3 show that variable costs are the dominant component in the production cost structure during the 2022–2025 period. This confirms that the total cost of production is highly sensitive to changes in order volume and complexity, thus supporting the make to order-based production characteristics.

Table 4. Operating Profit 2022–2025

Description	2022	2023	2024	2025
Sales	1,080,000,000	770,000,000	450,000,000	880,000,000
Variable Costs	543,550,000	385,889,000	244,630,000	399,970,000
Contribution Margin	536,450,000	384,111,000	205,370,000	480,030,000
Fixed Fees	280,800,000	181,600,000	103,250,000	192,220,000
Operating Profit	255,650,000	202,511,000	102,120,000	287,810,000

Source: Data processed, 2025

Table 4 presents the operating profit for the period 2022–2025 based on the variable cost and fixed cost approaches. Sales were recorded at IDR 1,080,000,000 in 2022, then decreased to IDR 770,000,000 in 2023 and IDR 450,000,000 in 2024, before increasing again to IDR 880,000,000 in 2025. Variable costs show a decreasing pattern in line with the decline in sales, from IDR 543,550,000 in 2022 to IDR 244,630,000 in 2024, and again increasing to IDR 399,970,000 in 2025. The contribution margin generated is IDR 536,450,000 (2022), IDR 384,111,000 (2023), IDR 205,370,000 (2024), and IDR 480,030,000 (2025).

Fixed costs were recorded at IDR 280,800,000 in 2022, decreased to IDR 103,250,000 in 2024, and increased again to IDR 192,220,000 in 2025. The operating profit obtained during the research period was IDR 255,650,000, IDR 202,511,000, IDR 102,120,000, and IDR 287,810,000.

Discussion

The empirical findings of this study show that the application of the job order costing method has a high level of conformity with the characteristics of the make-to-order-based gamelan craft production process. Each order has different design specifications, complexity levels, and material requirements, so individual cost tracking is crucial. Through the per-order cost tracing mechanism, the job order costing method allows for more systematic identification, measurement,

and accumulation of costs, which ultimately results in more accurate and reliable cost of production information. These findings are in line with previous research that showed that the accuracy of cost information is strongly influenced by the design and structure of the cost system in accordance with the characteristics of the production process and the needs of decision-making (Alexopoulou et al., 2024; Liang, 2025; Susilowati, 2023). Empirical studies have found that cost systems designed with attention to the details of cost structure and activity complexity result in more accurate and relevant cost information for managers when making operational and strategic decisions (Alexopoulou et al., 2024). Furthermore, other research shows that the adoption of advanced cost techniques such as Activity-Based Costing and the integration of information technology in cost accounting significantly improves the accuracy of cost calculations, thereby strengthening the quality of cost information for performance analysis and cost control (Liang, 2025). The effectiveness of such cost techniques in providing accurate cost information is also confirmed in the context of strategy and managerial decision-making, where the quality of cost information is an important factor in determining pricing decisions, resource allocation, and profit planning (Kuswibowo et al., 2023; Susilowati, 2023).

The results of cost calculations for the 2022–2025 period show that the production cost structure is dominated by variable costs, particularly direct raw material costs and direct labor costs. Both cost components exhibit behavioral patterns that are sensitive to changes in order volume and processing complexity. Fluctuations in total production costs and cost of production per unit reflect the dynamics of production intensity, which directly affects the amount of operating profit in each period. These findings reinforce the argument that understanding cost behavior is a key element in cost control and profit planning, particularly for small and medium-sized businesses faced with demand uncertainty and operational complexity. Empirical studies have found that cost analysis tools such as cost-volume-profit (CVP) provide a critical information base for cost decision-making and profit strategies, helping MSMEs plan profits more accurately in a dynamic environment (Trivani et al., 2025). Furthermore, proactive cost control and budget planning have been proven to increase cost efficiency and stabilize the financial performance of MSMEs, thereby supporting business sustainability amid changing market demand (Mahyudin & Nasir, 2025; Talikoti, 2025).

From the perspective of cost accounting theory, the findings of this study are consistent with the conceptual framework that states that the cost of production is composed of direct raw material costs, direct labor costs, and factory overhead costs. All of these components have been accommodated in the analyzed cost structure. However, the grouping of costs into the categories of fixed costs and variable costs reflects the application of a management accounting approach that is oriented towards the analysis of cost behavior, rather than solely on the classification of financial accounting. The findings of this study show that the practice of cost classification applied to the research object does not fully follow the division of costs as formulated in classical cost accounting theory. In operational practice, the classification of costs is not carried out rigidly based on the normative definition of fixed costs and variable costs, but rather is adjusted to the needs of control and managerial decision-making. This condition is in line with the view of management accounting which emphasizes that the classification of costs must be decision-oriented so that the information produced is relevant to management in the short term (Handoko & Riyadi, 2025).

Furthermore, contemporary management accounting research confirms that cost grouping in practice is often the result of adaptation of cost accounting theory concepts, rather than textual direct application. These adjustments are made to support the functions of profit planning, cost control, and operational efficiency evaluation, especially in organizations with dynamic production and demand characteristics (Puspaningtyas et al., 2024). In this context, management accounting views costs not solely as an element of financial reporting, but as an instrument of managerial information that must reflect operational reality. Therefore, the classification of costs in practice can differ from the theoretical framework of cost accounting, as long as the differences increase the usefulness of the information for economic decision-making. This approach is consistent with

the literature that emphasizes the role of management accounting in bridging cost theory with the needs of operational decisions and performance evaluation. (Dahal et al., 2024).

This condition suggests that the practice of cost classification in research does not fully follow the division of costs as formulated in classical cost accounting theory, but rather reflects a management accounting approach that is oriented towards the needs of decision-making, profit planning, and operational efficiency evaluation (Dahal et al., 2024; Handoko & Riyadi, 2025; Puspaningtyas et al., 2024). Another important finding is the classification of employee salaries as fixed expenses. Theoretically, salary costs are often seen as semi-variable costs when they are associated with hours worked or output levels. However, the empirical results of this study show that employee salaries do not experience significant changes despite fluctuations in the number of orders in the short term. This indicates that the cost management practice in the gamelan craft business is more reflective of actual operational conditions than general theoretical assumptions.

Contemporary studies confirm that effective cost classification must take into account contextual cost behavior so as to be able to generate relevant cost information for performance evaluation and managerial decision-making (Agustina et al., 2024; Susilowati, 2023; Wahyono & Purwanto, 2024; Winarni et al., 2025). Furthermore, the results of this study support previous empirical findings that job order costing provides more precise cost information for entities with non-bulk products, high levels of design differentiation, and significant variations in customer specifications. Empirical studies show that the application of the job order costing method can improve the accuracy of costing of production, strengthen the basis for determining selling prices, and reduce the risk of cost underestimation that can reduce profits, especially when compared to conventional company costing practices (Amalia & Nugraha, 2023; Lismayanti et al., 2025; Salsabila et al., 2024). Thus, the results of this study are not only consistent with the existing literature, but also expand the empirical evidence in the context of traditional culture-based craft businesses.

Theoretically, the findings of this study can be attributed to management accounting theory that emphasizes the importance of relevant cost information in economic decision-making. The cost information accumulated on a per-order basis provides a more rational basis for management to determine a selling price that reflects the actual cost structure, while managing the risk of profit decline due to inaccurate cost calculations. Therefore, this study not only confirms the suitability of the job order costing method with cost accounting theory, but also shows its practical value in supporting the sustainability of financial performance and the resilience of traditional handicraft businesses in the midst of increasingly complex demand dynamics and cost pressures.

CONCLUSION

This study aims to evaluate the application of the job order costing method in determining the cost of production and its role as a profit planning instrument in the Gamelan Craft business. The results of the study show that job order costing is a method that is in accordance with the characteristics of make-to-order-based production, because it is able to map production costs in detail per order. The application of this method results in more accurate and transparent information on the cost of production, thus allowing business actors to set selling prices that reflect the actual cost structure. These findings confirm that job order costing can function as an internal policy tool in cost control and price decision-making in traditional handicraft MSMEs.

From the perspective of managerial policy, the results of the study show that the dominance of variable costs in the production cost structure requires a cost management policy that is adaptive to demand fluctuations. Cost grouping based on cost behavior (fixed costs and variable costs) has proven to be more relevant to support short-term profit planning than

conventional cost classification. An analysis of profit planning that shows the need for a minimum sales volume by 2025 provides a concrete policy basis for management in setting realistic production and sales targets. Thus, job order costing not only plays a role as a cost accounting method, but also as an operational policy instrument to maintain profit stability and business sustainability in the midst of economic uncertainty.

Based on these findings, this study recommends that traditional handicraft MSME actors integrate job order costing into cost management policies and profit planning in a sustainable manner. For local governments, MSME assistance institutions, and vocational education institutions, the results of this research can be used as a basis for formulating applicable cost accounting training and assistance policies based on the context of cultural business. The next research is suggested to expand the scope of objects and test the effectiveness of the policy of implementing job order costing comparatively in various subsectors of MSMEs to strengthen evidence-based policy formulation.

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