

---

**Analysis of Cost Of Goods Sold At A Profit The Pharmacy****Li Zhuo Zhen**

International College Of Rajamangala University Of Technology Krungthep (ICUTK)

\*Corresponding Author

Email : [756817279@qq.com](mailto:756817279@qq.com)

---

**Abstract**

*This study entitled " Analysis of Cost of Goods Sold In Profit Pharmacy , with the formulation of the problem is : " Is the Price Determination of Sales At Has Earned Income Optimal ? "This study aims to determine the Price Determination of Sales and Profits What is optimal at Kimia Farma Pharmacy using Descriptive Analysis . The results showed that the calculation of cost of goods sold from 2013 through 2014 can be seen Profits not yet optimal because the sales targets set each year has not been reached . Profit decline that occurs due to declining prescription sales of credit and operational costs which did not experience significant differences*

**Keywords:** *Cost of Sales , Earnings*

---

**INTRODUCTION**

The company is an organization that has a variety of good goals term long and short term. One of the important goals to achieve is achievement of optimum profit. Achievement of profit is important because it relates to various accounting concepts include corporate continuity (going concern) and expansion of the company, and develop its business to a higher level or to a better level. To ensure that the company's business is able to produce profit, then the company's management must plan and control properly two determinants of profit, namely revenue and costs. Determination of the selling price is one that plays a major role in determining business success, especially companies engaged in the sale of goods and products. Companies in determining can be done in various ways , one of the most widely used is to add a certain percentage of costs on all goods in the product. In the strategy of determining the selling price, business managers must make the goal setting first. The purpose of setting the right selling price is to increase sales, improve and maintain market share, pay attention to demand, seek to return the investment with the achievement of maximum profit and determine profit and loss period (income determination), namely through the process bring together the cost of goods sold with sales results in one period accounting. Companies want to set a selling price that can cover an expense for the production, distribution, sale of products and provide a reasonable profit for the business and the risks.

Companies are often faced with a variety of risks that come from the determination selling price. Because it can affect the company's ability to maintain continuity of its activities. Even companies must seek the selling price able to generate reasonable profits and competitiveness. Good selling price describe the company's anticipation of efforts to enhance

profits obtained by the company. In this case, several factors are taken into account in determining the selling price, namely: (1) How much profit is expected; (2) Stability of sales; (3) stability of profits, and (4) How much risk of bankruptcy faced. In addition, many factors influence the determination of the selling price, including the cost of sales and profits of the company.

Constraints faced in determining the selling price to the optimal level is a matter of availability of funding sources and the cost of the funds concerned. As well as the question of rising prices for the staple itself. Take into account the selling price should be accompanied by the calculation of cost of goods sold right so as not to experience losses. In a situation of rising prices of raw materials and its helpers, the strategy appreciate what is done so that the effort can continue. Although the profits earned large or small companies depending on how the company can control the process and production area and determine the selling price.

Calculation of cost of goods sold is very important for the company, because calculation of cost of goods sold is too high will cause the selling price also high, so it will not be affordable by the purchasing power of consumers or at least will reduce the demand for goods or services. Decreased demand for goods or services from consumers if not offset by the ability of the marketing department to looking for new customers will result in decreased production and company profits because the cost of goods sold increased as a result of fixed costs.

Kimia Farma Apotek No. is one of the units of PT. Kimia Farma Pharmacy Tbk, which is a trading company engaged in the sale of medicines and pharmacy. In an effort to increase profits, tend to experience constraints such as the availability of merchandise so that resulting in increased cost of goods sold. Increase in cost of goods sold is the trigger for the decline profit earned by . Thus, this study conducted under the title “analysis of cost of goods sold at a profit in Pharmacy chemistry Farma ”. This is done by considering that the pricing selling is an important issue for every trading company, because both bad will affect directly on the profit achieved by the company.

Based on the background that has been mentioned above, the formulation of the problem is “whether the determination of cost of goods sold at the pharmacy Has Obtained Optimal Profit?”. The purpose of this study, are: (1) to determine the determination of cost of goods sold in Pharmacy Kimia Farma No.; (2) to determine whether the profit obtained it is optimal in determining the cost of goods sold.

## **RESEARCH METHODS**

This research was conducted at Kimia Farma Apotek No., with time the study started from March-July 2015. Type of Data: (1) quantitative Data, which can be calculated or data in the form of numbers such as financial statements, income statements and cost of goods sold; (2) qualitative Data, data can not be calculated or the data is not in the form of numbers such as a general description company and organizational structure.

Data source: this study is sourced from primary data obtained directly from the First party is Kimia Farma Apotek No. and secondary data obtained from the library. Data Analysis

Methods. The method of analysis used is descriptive analysis method namely to determine the analysis of determining the cost of goods sold. These data analyzed by calculating quantitative data and expressed by qualitative data for interpret the results of these data calculations and answer the problems that will investigated and finally drawn conclusions from the data processing. next to knowing about the cost of goods sold and profit, the author uses the method of pricing cost of sales and profit with the following formula :

Formula for calculating cost of goods sold:

HPP = goods available for sale – - final inventory

BTUD = initial merchandise inventory + net purchases

Gross Profit = Net Sales-Cost Of Goods Sold.

Net Profit = Gross Profit-Operating Expenses

### RESULTS AND DISCUSSION

Kimia Farma Apotek No. is one branch outlet from PT. Kimia Farma Apotek. In its activities as a medicine service, optimal profit is needed for the sake of sustainability, as well as develop a pharmacy to a higher level or a better level. As for those related to earnings at Kimia Farma Apotek No. consists of, Sales, purchases, cost of goods sold, and inventory of merchandise. Kimia Farma Apotek No., in the calculation of inventory using FIFO (First In First Out) method with periodic inventory system system-periodical), the final inventory value is determined through the examination of physical stock (physical stock-take). The following is the inventory data and chemical net purchases Pharmacy Farm No. .

Table 1. Initial setup, net purchase, and final setup, Kimia Farma Apotek No. .

Year	Period	Initial Inventory (Rp)	Purchase (Rp)	Final Preparations (Rp)
2013	January-June-	443.024.000	1.025.448.000	348.360.000
	July-December	443.024.000	1.0 23.452.000	421.772.000
2014	January-June	421.772.000	127.348.000	183.094.000
	July-December	421.772.000	237.411.000	233.907.000

Sumber: Data Stock Opname dan Pembelian Kimia Farma Apotek No. 66 2013-2014

Based on the data in Table 1, shows that the final inventory of Kimia Farma Pharmacy No. in 2013 to 2014 fluctuated, similarly, net purchases also fluctuate.

The following is data on cost of goods sold, Sales, and profits derived from Kimia Farma Apotek No. from 2013-2014.

Table 2. Cost of goods sold, Sales and Net Profit Kimia Farma Apotek No.

Year	Period	HPP (Rp)	Sales (Rp)	Net Profit (Rp)
2013	January-June-	1.120.112.000	1.517.781.000	288.710.000
	July-December	1.044.704.000	1.368.186.000	219.712.727
2014	January-June	366.026.000	515.318.000	70.383.939
	July-December	425.276.000	572.413.000	68.467.575

High Speed Climber: Data Laba Rugi Kimia Farma Apotek No. 2013-2014

From Table 2, shows that the cost of goods sold Kimia Farma Apotek No. in 2013 to 2014 fluctuated, similarly with fluctuating earnings resulting in a significant decline in profits.

Basically the cost of goods sold serves to set the selling price is an important aspect in achieving optimum profit. As well as on chemistry Pharmacy Farm No. , that the cost of

goods sold is necessary to determine the selling price that has market competitiveness. To know the price Principal sales at Kimia Farma Apotek in 2013 to 2014 are as follows :

Cost Of Goods Sold. 2013 first semester:

$$\begin{aligned} \text{Goods available for sale (BTUD)} &= \text{initial inventory} + \text{net purchases} \\ &= \text{Rp.443.024.000} + \text{Rp.1.025.448.000} \\ &= \text{Rp.1.468.472.000} \end{aligned}$$

$$\begin{aligned} \text{Cost of goods sold} &= \text{BTUD-final inventory} \\ &= \text{Rp.1.468.472.000} - \text{Rp.348.360.000} \\ &= \text{Rp.1.120.112.000} \end{aligned}$$

From the calculation above, it can be seen that the cost of goods sold at Kimia Farma Apotek No. the first half of 2013 amounted to Rp. 1.120.112.000.

2013 second semester:

$$\begin{aligned} \text{Goods available for sale (BTUD)} &= \text{initial inventory} + \text{net purchases} \\ &= \text{Rp.443.024.000} + \text{Rp.1.023.452.000} \\ &= \text{Rp.1.466.476.000} \end{aligned}$$

$$\begin{aligned} \text{Cost of goods sold} &= \text{BTUD-final inventory} \\ &= \text{Rp.1.466.476.000} - \text{Rp.421.772.000} \\ &= \text{Rp.1.044.704.000} \end{aligned}$$

From the calculation above, it can be seen that the cost of goods sold at Kimia Farma Apotek No. second semester of 2013 amounted to Rp. 1.044.704.000.

Year 2014 first semester:

From the calculation above, it can be seen that the cost of goods sold at Kimia Farma Apotek No. the first half of 2014 amounted to Rp. 366.026.000

2014 second semester:

$$\begin{aligned} \text{Goods available for sale (BTUD)} &= \text{initial inventory} + \text{net purchases} \\ &= \text{Rp.421.772.000} + \text{Rp.237.411.000} \\ &= \text{Rp.659.183.000} \end{aligned}$$

$$\begin{aligned} \text{Cost of goods sold} &= \text{BTUD-final inventory} \\ &= \text{Rp.659.000.000} - \text{Rp.233.907.000} \\ &= \text{Rp.425.276.000} \end{aligned}$$

From the calculation above, it can be seen that the cost of goods sold at Kimia Farma Apotek No. second semester of 2014 amounting to Rp. 425.276.000. Teen

2013 first semester:

$$\begin{aligned} \text{Gross Profit} &= \text{Net Sales} - \text{Cost Of Goods Sold.} \\ &= \text{Rp.1.517.781.000} - \text{Rp.1.120.112.000} \\ &= \text{Rp.397.669.000} \end{aligned}$$

$$\begin{aligned} \text{Net Profit} &= \text{Gross Profit} - \text{Operating Expenses.} \\ &= \text{Rp.397.669.000} - \text{Rp.80.088.000} \\ &= \text{Rp.317.581.000} \end{aligned}$$

From the calculation above, it can be seen that the net profit before deduction tax on Kimia Farma Apotek No. the first half of 2013 amounted to Rp. 317. 581.000.

2013 second semester:

$$\begin{aligned} \text{Gross Profit} &= \text{Net Sales} - \text{Cost Of Goods Sold.} \\ &= \text{Rp.1.368.186.000} - \text{Rp.1.044.704.000} \\ &= \text{Rp.323.482.000} \end{aligned}$$

$$\begin{aligned} \text{Net Profit} &= \text{Gross Profit} - \text{Operating Expenses.} \\ &= \text{Rp.323.482.000} - \text{Rp.81.798.000} \\ &= \text{Rp.241.684.000} \end{aligned}$$

From the calculation above, it can be seen that the net profit before deduction tax on Kimia Farma Apotek No. second semester of 2013 amounted to Rp. 241.684.000.

2014 first semester:

Gross Profit = Net Sales-Cost Of Goods Sold.

= Rp.515.318.000-Rp.366.026.000

= Rp.149.292.000

Net Profit = Gross Profit-Operating Expenses.

= Rp.149.292.000-Rp.71.869.667

= Rp.77.422.333

From the calculation above, it can be seen that the net profit before deduction tax on Kimia Farma Apotek No. the first half of 2014 amounted to Rp. 77.422.333

2014 second semester:

Gross Profit = Net Sales-Cost Of Goods Sold.

= Rp.572.413.000-Rp.425.276.000

= Rp.147.137.000

Net Profit = Gross Profit-Operating Expenses.

= Rp.147.137.000-Rp.71.822.667

= Rp.75.314.333

From the calculation above, it can be seen that the net profit before deduction tax on Kimia Farma Apotek No. second semester of 2014 amounting to Rp. 75.314.333. For more details the cost of goods sold and net profit before tax deductible on Kimia Farma Apotek No. in 2013-2014 is as follows.

Table 3. Cost of goods sold and Net Profit Kimia Farma Apotek No.

Year	Period	Cost Of Goods Sold (Rp)	Net Profit (Rp)
2013	January-June-	1.120.112.000	317. 581.000
	July-December	1.044.704.000	241.684.000
2014	January-June	366.026.000	77.422.333
	July-December	425.276.000	75.314.333

Source: Data From 2015

And the following is data on cost of goods sold and net profit before deduction tax on Kimia Farma Apotek No. .

Table 4. Cost of goods sold and Net Profit Before Tax Kimia Farma Apotek No.  
Year 2013-2014

Year	Period	Cost Of Goods Sold (Rp)	Net Profit (Rp)
2013	January-June-	1.120.112.000	317. 581.000
	July-December	1.044.704.000	241.684.000
2014	January-June	366.026.000	77.422.333
	July-December	425.276.000	75.314.333

High Speed Climber : Data Laba Rugi Kimia Farma Apotek No. 2013-2014

Based on the data in Table 3 and Table 4 above, both cost of goods sold and net income before tax when compared then there is no significant difference both show similarities. It is known that in 2013 Kimia Farma Apotek No. , price goods sold increased but offset by an increase in Net Profit namely in the first half of the cost of sales of Rp.1.120.112.000 and profit net before tax of Rp.317.581.000. Second Semester cost of goods sold slightly decreased by Rp.1,044,704,000 with a net profit of Rp.241.684.000. In 2014 Kimia Farma Apotek No. decreased in price goods sold and offset by a significant decrease in Net Profit. In the first half of the cost of goods sold amounted to Rp.366,026,000 with net profit before tax

of Rp.77.422.333. In the second half of the cost of goods sold somewhat increased by Rp.425.276.000. However, net income suffered decrease of Rp.75.314.333.

**Discussion**

Widyawati (2013) states that the relationship application method mark up to determine the selling price affects the profit on Business amplang. So it can be known that, determination of the selling price is very influential on profits that will obtained.

Based on the calculation of cost of goods sold at Kimia Farma Apotek No. from 2013 to 2014, it can be seen that the calculation conducted in the first half of 2013, Kimia Farma Apotek No. obtain net profit before tax of Rp.317.581.000. and semester both of Rp.241.684.000. If seen there is a difference of Rp.75.897.000. It is shows that there is a significant decline in profits by 7.5%. In the year 2014 first half, net profit of Rp.77,422,333 and on second semester of Rp.75.314.333. If seen there is a difference of Rp.2.108.000. This shows that a decrease in profit by 2%.

After conducting Field research with observation methods, it is known that decrease in profit in 2014 at Kimia Farma Apotek No. that is due to decreased net sales and operational costs are not experience meaningful differences. Here is the data on net sales and operating costs Kimia Farma Apotek No. .

**Table 5. Net sales and operating costs Kimia Farma Apotek No. Year 2013-2014**

Year	Period	Net Sales		Operating Costs (Rp)
		Cash (Rp)	Credit (Rp)	
2013	January-June-	599.519.000	918.262.000	74.863.000
	July-December	628.110.000	740.076.000	76.573.000
2014	January-June	519.610.000	4.292.000	65.103.000
	July-December	558.948.000	13.465.000	65.056.000

Source: data on net sales and operational costs of Kimia Farma Apotek No.66 year 2013-2014 Based on Table 5, it can be seen that the net sales of Kimia Farma Apotek No. is divided into two, namely cash sales and credit. In 2013 first semester for cash sales of Rp.599,519,000 and credit sales increased by Rp.918.262.000. In the second half for sales cash increased by Rp.628,110,000 and credit sales slightly decreased by Rp.740.074.000.

It can be said that the sale bersih Kimia Farma Apotek No. is quite good. However, net sales for 2014 saw a considerable decline significant. namely in the first semester for cash sales of Rp.519.610.000 and credit sales experienced a minus of Rp.4.292.000. The second Semester cash sales slightly increased by Rp.558,948,000 and sales credit increased by Rp.13.465.000.

Similarly, the operational costs of Kimia Farma Apotek No., no experience a significant difference. In the first half of 2013, the cost operations issued amounting to Rp.74,863,000 and in the second half of Rp.76.573.000. When viewed, there is an increase of Rp.1.710.000. In the first semester year 2014 operating costs incurred amounting to Rp.65,103,000 and second semester amounting to Rp.65.056.000. There is a decrease of Rp.47,000 but did not experience quite a significant difference.

After conducting Field research by interviewing leaders of Kimia Farma Pharmacy No. can be seen that the cause of declining credit sales in 2014 due to Kimia Farma Apotek No. no longer cooperates with PT. ASKES (Persero) and PT. Jamsostek (Persero) in terms of serving medication drugs for the insurance guarantee and for the sale of minus credit in the semester

first year 2014 due to uncollectible credit prescription claims from PT. INHEALTH and paid at the end of December 2014.

Net sales and operating costs are components for optimizing profit at Kimia Farma Apotek No. , therefore pharmacy management needs to take into account the profit as well as

possible, because it will direct impact on the inability to maintain survival Pharmacy sales increase both net sales and credit sales and efficiency in all areas, such as human resources and finance.

Kimia Farma Apotek No., every year always set sales targets monthly. So, to measure the optimal profit is done by comparing sales targets with sales realization. When sales targets are realized, it can said to obtain optimal profit and vice versa. Here is the target data sales and sales realization in 2013-2014.

Table 6. Sales Target and sales realization Kimia Farma Apotek No. Year 2013-2014

Period	Sales			
	Year 2013		Year 2014	
	Target (Rp)	Realization (Rp)	Target (Rp)	Realization (Rp)
January-June-	1.500.000.000	1.517.781.000	1.590.000.000	515.318.000
July-December	1.500.000.000	1.368.186.000	1.590.000.000	572.413.000

Source: data target & sales realization Kimia Farma Apotek Luwuk year 2013-2014  
From Table 6 above, it can be seen that in 2013 the target sales of Chemical Pharmacy Farm No. both the first and second semester of Rp.1.500.000.000. For the realization of sales in the first half of Rp.1.517.781.000. This can be said to obtain optimal profit because it has achieve sales target. Sales realization for the second half of Rp.1.368.186.000. It can be said that the profit obtained is not optimal because the sales target has not yet been achieved.

In 2014 the sales target of Kimia Farma Apotek No.66 little Luwuk increased both the first and second half of which amounted to Rp.1.590.000.000. For the realization of sales in the first half of Rp.515,318,000 and the second half of Rp.572.413.000. This can be said that the profit obtained is not optimal because the sales target has not been achieved.

### CONCLUSION

Based on the results of research and discussion, then the conclusion as the following:  
(1) profit earned by Kimia farma Apotek No. in the Year Two Thousand fourteen either the first semester or the second semester is not optimal because sales targets set each year has not been achieved; (2) a decrease in profit occurs Apotek No. is caused by declining net sales, especially the sale of prescription credit and operating costs are not experience a significant difference.

### REFERENCES

- Bellinda Macpal dkk. (2014) “Analisis Perhitungan Harga Pokok Penjualan Barang Produksi Pada Jepara Meubel Di Kota Bitung “. *Jurnal Emba*, Fakultas Ekonomi dan Bisnis, Jurusan Akuntansi Universitas Sam Ratulangi Manado. Vol. 2 No. 3.
- Juan Ng Eng dan Tri Wahyuni Ersa. (2012) *Standar Akuntansi Keuangan edisi II*. (Terjemahan Oleh Biro Bahasa Alkemis). Jakarta Selatan : Salemba Empat.
- Mulyadi. (1992) *Akuntansi Biaya*, edisi 5 Cetakan. Penerbit STIE YKPN Yogyakarta
- Munawir, S. (2010) *Analisa Laporan Keuangan edisi IV*. Yogyakarta : Liberty.

Rainbow, Cecily A. Dan Michael R. Kinney. (2011) *Akuntansi Biaya : Dasar dan Pengembangan edisi VII*. (Terjemahan oleh Hilman Rahmat). Jakarta Selatan : Salemba Empat.

Sofyan Mohammad (2011) “*Kondisi Perusahaan Dalam Memaksimalkan Laba*”, <http://sofyanmohammed.wordpress.com>, Diakses 28 April 2015. Jam 20.00 WITA.

Supriono. (2014) *Akuntansi Biaya*. Yogyakarta: BPFE.

Suwardjono. (2013) *Teori Akuntansi: Perekayasaan Pelaporan Keuangan edisi III*. Yogyakarta: BPFE.

Widyawati. (2013) *Akuntansi Biaya*. Jakarta Selatan : Salemba Empat.

Widyawati. (2013) “ Analisis Perhitungan Harga Pokok Produksi dan Penerapan Metode Mark Up Dalam Penentuan harga Jual Produk Pada Usaha Amplang Di Samarinda “. *Jurnal Administrasi Bisnis*, Fakultas Ilmu Sosial dan Politik Universitas Mulawarman Samarinda. Vol. 1 No. 2 2013.