

**Comparison Of Production Cost Of House Between Making It Yourself Or Buying From Subcontracting At Pt. Benhard Bagus Bersama In Makassar****Hadi Wahyudi<sup>1)</sup>, Muh. Rum<sup>2)</sup>, Faidul Adzim<sup>3)</sup>**

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[hadvwahvudy64@gmail.com](mailto:hadvwahvudy64@gmail.com)<sup>1)</sup> [muh12um@gmail.com](mailto:muh12um@gmail.com)<sup>2)</sup> [faidhul@unismuh.ac.id](mailto:faidhul@unismuh.ac.id)<sup>3)</sup>**Abstract**

*Building a house is one of the most important decisions in a person's life. This decision is often accompanied by careful financial considerations. This thesis aims to compare the Cost of Goods Sold of building a house yourself or buying from a subcontractor at PT. Benhard Bagus Bersama in Makassar. The research method used is a descriptive quantitative approach to management accounting. Data was collected through interviews, observations, and documentation. The results of the study show that the COGS of a self-built house is cheaper than the COGS of buying from a subcontractor. The difference in COGS between the two schemes is Rp 25,915,256 or 25.9%. The factors that cause this difference in COGS are cost efficiency, reduction of subcontractor's profit, and the risk borne by the buyer. The conclusion of this study is that the self-build scheme is more cost-effective than the subcontractor purchase scheme. However, the self-build scheme takes longer, requires expertise and experience, and has a higher risk. Therefore, potential buyers are advised to carefully consider these factors before choosing the scheme that best suits their needs and abilities.*

**Keywords:** *HPP, subcontracting, building yourself, PT. Benhard Bagus Bersama, developer, construction.*

**INTRODUCTION**

Housing development is basically a physical development effort. The housing sector is one of the sectors that absorbs a lot of labor and contributes significantly to national income. Indonesia's economic growth in recent years with an average growth of 5% is greatly supported by the growth of the real sector, one of which is the building sector which includes the property industry. The housing business or commonly called property, is a business area that is currently quite popular with developers (Lina, 2020). To produce houses, measuring production costs is one of the things that is mandatory and needs to be studied by the company at every stage of production. This is because the total cost incurred to produce goods has a critical influence on determining the selling price of the product. Inaccurate estimates of production costs have the potential to make the selling price of the product uncompetitive, which ultimately has an impact on the volume of product sales and the company's profitability (Facrul Rozi, 2022). Therefore, companies must pay close and accurate attention to production costs. This is important to maintain the competitiveness of product selling prices and ensure that the company can achieve its goals

Gowa Regency has an area of around 1,535.75 km<sup>2</sup> and still has quite a large empty land so that it is suitable for housing. The increase in population will certainly increase the need for housing. Based on data from the Central Statistics Agency (BPS), the population of Gowa Regency has experienced quite rapid growth in recent years. In 2021, the population of

Gowa Regency was recorded at 773,315 people, and in 2022 it increased to 783,167 people (BPS, 2022). Thus, it is necessary to create an adequate housing location to meet the housing needs of the residents of Gowa Regency.

In general, home buyers tend to look for cheaper prices with fast accessibility. Cheap houses also show a match between the purchasing power of the community and the housing units offered. For this reason, developers should review the selling price of their houses so that they can compete and adjust to the purchasing power of the community. The purchasing power of the Indonesian people is still relatively low, so they tend to look for affordable products. To meet the needs of the wider community, developers must offer affordable houses. In addition to being affordable, Indonesian people are also increasingly aware of the importance of quality of life, so they tend to look for functional and comfortable homes. In the process of determining the price of a product, it is based on considerations of the amount of production costs and various other factors so that the company can make a profit. In addition, pricing must also be adjusted to the desires, needs and abilities of consumers so that companies can attract consumer interest in buying the products offered (Elina Monica, 2018). Therefore, developers must offer affordable, functional and comfortable homes in order to meet the needs of the wider community. In setting house prices, developers must consider the amount of production costs, people's purchasing power, and consumer needs. Many competitors offer similar housing units at different prices. This phenomenon makes companies improve the quality and competitiveness of their products to attract consumers. One strategy that can be carried out by companies to face tight competition is with a pricing strategy. This strategy is accompanied by improving product quality and providing good sales transaction services. Good housing sales have a significant impact on company profits (Pohan, 2023). Companies that can provide good sales quality will be able to increase consumer satisfaction. This will encourage consumers to make repeat purchases and recommend the company to others. In addition, good sales quality will also be able to improve the company's image, so that it can attract more consumers (Dedhy Pradana, 2017). By implementing a pricing strategy and improving the quality of housing sales, companies can increase sales and company profitability PT. Benhard Bagus Bersama is one of the developer companies that builds housing in the Gowa Regency area which is quite well-known and builds various housing with strategic locations. So it can be used as a reason for research objects in controlling housing selling prices. And in practice, PT Benhard Bagus Bersama sometimes makes efforts to build housing by making it themselves, sometimes also by subcontracting. These conditions provide different benefits and also provide different advantages. But the speed of time in making it yourself is faster than making it using subcontracts. This is the basis for conducting research.

The obstacle currently faced by PT. Benhard Bagus Bersama is price competition among developers, especially currently working on the construction of the Bukit Bagus Bersama Housing project, in marketing this housing product there are not many challenges, but the main problem is whether the existing selling price is able to provide maximum profit for the company. This question, of course, becomes a very crucial problem if the company's target is not achieved due to miscalculation without having to examine and analyze the various instruments that form the cost of production and then determine the selling price in achieving business profit.

There are several researchers who say that building your own house and subcontracting have their own advantages and disadvantages. According to (Rose Morrison, 2023) the

subcontracting method is usually more profitable than building it yourself, especially for people who do not have adequate skills and experience. In addition, contractors usually have access to cheaper materials and supplies due to their experience in negotiating prices with suppliers. Developers can also reduce the risk of construction delays because each contractor is only responsible for one specific section. This allows contractors to focus on the best work in their field, thereby increasing job satisfaction. However, the subcontracting method also has several disadvantages, such as relatively high costs and developers do not have full control over the quality of work. Thus, the practice of housing subcontracting is very conditional to do. Meanwhile, according to (Arief Setiawan, 2019) the self-build method also has several advantages, such as lower production costs and developers have full control over the quality of work. However, this method is less commonly used by developers in Indonesia due to several factors, namely developers must have adequate labor and equipment, developers must have adequate skills and knowledge, developers must be prepared to face the risk of construction delays. If the developer has adequate labor and equipment, as well as adequate skills and knowledge, then the self-build method is a better choice. In connection with the description above, the author tries to explain the calculation of the cost of production comparing the HPP of houses between the subcontracting method and the self-build method budgeted by PT. Benhard Bagus Bersama in determining the selling price and then contributing to the achievement of the company's profit/earnings.

## RESEARCH METHODS

### A. Type of Research

This research uses a case study method with a quantitative descriptive approach using the management accounting method

### B. Location and Time of Research

In accordance with the objectives of the research, the location of the research was conducted at PT. Benhard Bagus Bersama which is located at Jl. Letjen Hertasing No.2, Kassi-Kassi, Kec. Rappocini, Makassar City, South Sulawesi with a research period of 2 months

### C. Types and Sources of Data

1. Types and data collected in this data include:

#### a. Primary Data

Specifically, the information that the author collects directly from the research objectives in the form of operational justification of the company provided by the organization's leadership and personnel department staff, as well as project cost justification provided by the accounting department.

#### b. Secondary Data

especially data or information that runs the business process, such as its history, organizational structure, project cost reports, balance sheets, and profit and loss.

#### 2. Data sources

Research data sources include the company's business activities, organizational history, profit and loss reports, balance sheets, project cost reports, project operational cost reports, and oral statements from the head of the accounting department

#### **D. Data Collection Techniques**

The data collection methods used in this study are as follows:

##### a. Interviews

This data collection method involves asking questions to people involved in the research directly or by conducting interviews.

b. Special documentation techniques to collect secondary data in the form of project cost data, production results, financial reports (balance sheets and profit and loss statements), company history synopsis, and company organizational structure.

#### **E. Comparative Analysis Methods**

##### 1. Statistical Analysis Methods

Statistical analysis can be used to compare the value, maintenance costs, and potential profit or loss of home investments. Some statistical analysis methods that can be used include:

a) Regression analysis. Regression analysis can be used to predict home values based on factors such as location, size, features, and condition.

b) Cost-benefit analysis. Cost-benefit analysis can be used to compare home maintenance costs with potential profit or loss of home investments.

##### 2. Qualitative Analysis Methods

Qualitative analysis can be used to compare the location, size, features, and condition of homes. Some qualitative analysis methods that can be used include:

a) Observation. Observation can be used to directly see the location, size, features, and condition of the home.

b) Interviews. Interviews can be used to obtain information about the location, size, features, and condition of the home from the owner or property agent.

**Table 3 comparative analysis methods**

Metode subkontrak	Metode membuat sendiri
Analisis regresi	Analisis biaya-manfaat
Analisis biaya manfaat	Analisis waktu dan tenaga
observasi	Analisis risiko
wawancara	Analisis kepuasan

Source: Sejasa (Ghina 2022)

#### **F. Comparative Techniques**

1) Calculate the estimated cost: estimate the cost for both methods, including the cost of raw materials, workers, and so on.

2) Consider the time factor: consider the time to build a house.

3) Expertise and experience: evaluate the expertise and experience in building a house.

4) Level of control: determine the level of control in the construction process.

5) Risk: consider the risks associated with each method.

## **G. Data Analysis Techniques**

The author uses descriptive data analysis to describe the conditions and circumstances seen during fieldwork. The results of the analysis are then compared with other theories to draw conclusions and provide recommendations.

### **a) Data Analysis Techniques with the Create Your Own Method**

The create your own method (build) is a data analysis method that is carried out by building your own software or data analysis tool. This method has several advantages, namely:

- 1) Users have full control over the data analysis process, from data preparation, algorithm selection, to interpretation of results.
- 2) This method can be adjusted to the specific needs of the user.
- 3) Users can ensure data security during the analysis process.

However, this method also has several disadvantages, namely:

- 1) Developing software or data analysis tools takes a lot of time and effort.
- 2) Users must have sufficient technical skills to build software or data analysis tools.

### **Data Analysis Steps with the Create Your Own Method**

Here are the steps for data analysis with the create your own method:

#### **1) Data preparation**

Data must be prepared before being analyzed. The data preparation process includes data cleaning, data transformation, and data normalization.

#### **2) Algorithm selection**

The right algorithm must be selected to analyze the data. The selection of algorithms depends on the type of data, the purpose of the analysis, and the availability of resources.

#### **3) Algorithm implementation**

The selected algorithm must be implemented in software or data analysis tools.

#### **4) Interpretation of results**

The results of data analysis must be interpreted to obtain useful insights.

### **Examples of Data Analysis Techniques with the Create Your Own Method**

Here are some examples of data analysis techniques with the create your own method:

#### **1) Machine learning**

Machine learning techniques can be used to predict values, classify data, and find patterns in data.

#### **2) Spatial data analysis**

Spatial data analysis techniques can be used to analyze data that has spatial dimensions, such as location data, weather data, and sales data.

#### **3) Text analysis**

Text analysis techniques can be used to extract information from text, such as topics, themes, and sentiments.

#### b) Data Analysis Techniques with the Purchase Method

The purchase method is a data analysis method that is carried out by purchasing ready-made software or data analysis tools. This method has several advantages, namely:

- 1) This method can be done quickly and easily, because users do not need to develop their own software or data analysis tools.
- 2) This method can save costs, because users can directly use the available software or data analysis tools.

However, this method also has several disadvantages, namely:

- 1) Users have limited control over the data analysis process, because the purchased software or data analysis tools have predetermined features.
- 2) This method cannot be customized to the specific needs of users.
- 3) Users must trust the security of the purchased software or data analysis tool.

#### Data Analysis Steps with the Purchase Method

Here are the steps for data analysis with the purchase method:

- 1) Selecting software or data analysis tools  
Software or data analysis tools must be selected according to user needs.
- 2) Installing software or data analysis tools  
Software or data analysis tools must be installed first before use.
- 3) Preparing data

Data must be prepared first before being analyzed. The data preparation process includes data cleaning, data transformation, and data normalization.

- 4) Analyzing data  
Software or data analysis tools can be used to analyze data.
- 5) Interpretation of results

The results of data analysis must be interpreted to obtain useful insights.

## **RESULTS AND DISCUSSION**

The results of the study show that the self-build scheme offers greater financial benefits than the subcontractor purchase scheme. Buyers can save up to 10% by building their own homes. However, it should be noted that this scheme takes longer, requires expertise and experience, and has higher risks. For prospective buyers who have limited time, expertise, and experience, the subcontractor purchase scheme can be a more appropriate choice. Although the HPP of houses with this scheme is higher, buyers can get convenience and practicality in the process of buying and building a house.

## **CONCLUSION**

The results of the study, the cost of producing a house by yourself is more cost-effective than buying from a subcontractor. With a price difference of Rp25,915,256 or 25.9%. This is due to several factors such as cost efficiency and reduced subcontractor profits. However, several other factors need to be considered before deciding on the right choice. Therefore, prospective

home buyers must consider expertise, time, availability of materials and labor, and warranties before choosing the scheme that best suits their needs and abilities.

This study has several limitations, namely:

- a) The data collected is limited to the company PT. Benhard Bagus Bersama
- b) The price of materials and labor can change at any time.
- c) Other factors that may influence the decision to buy a house are not discussed in depth

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