

Analysis Of Cost Of Production PT. Longgeng Prosperous Industry

¹ Fausta Ari Barata, ² Ulfi Pristiana

^{1,2} Universitas 17 Agustus 1945 Surabaya

fausta@untag-sby.ac.id

Abstract. Examining the production costs employed by PT. Lasting Prosperous Industry is the aim of this study. The research approach used in this study was qualitative research methodology. The population and sample of the study were selected to represent the societal issues that the PT firm deals with. Langgeng Makmur Industri uses field research, including observation, interviews, and documentation, as well as library research. The results of the investigation show that PT. Langgeng Makmur Industri's production cost approach does not fully utilize current theory; yet, because the company levies a 3% reserve fee, the estimation procedure is nevertheless regarded as normal.

Keyword: Price Production Principal, Company, PT. Lasting Prosperous Industry

INTRODUCTION

It is reported that company development for manufacturers in Indonesia is happening extremely quickly and is still developing every year. That issue also benefits the economy by allowing people to earn more foreign exchange in the country, which is always advantageous for both parties. According to Kumar et al. (2023), the production process is the most crucial factor for a company's sustainability when it comes to manufacturing. As such, the process must continue to run smoothly and produce high-quality goods.

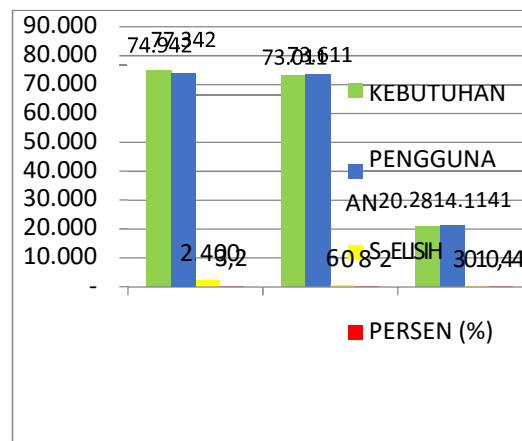
The incorrect company, Lasting Industrial Prosperity, is located in the Surabaya Regency of Java East, specifically on Surabaya Island. According to Kumar and Saepudin (2022), the price principle of production in a company that manufactures certain products is the gathering of costs from standard direct materials, power work, and overhead costs, as well as factory-added supply products at the beginning of the process and reduced internal product inventory at the end. As it will have an impact on the price at which products are sold, the principal production price determination is a crucial issue. As a result, the price of the major production must be considered along with the goods. (Kushendar & Saepudin, 2022) state that the determination of the price principle is the process of accounting for the costs associated with a product, order, or service. This can be achieved by including all production costs or by including only the variable portions of production costs. Two programs can be used to determine prices: the method calculation cost full (also known as full costing) and the method calculation cost variable (also known as variable costing).

The full-costing method of cost computation involves determining the price

principle and accounting for all production costs. (Yusuf & personal, 2022) state that the cost-full calculation is a technique for setting a product's price that accounts for all manufacturing expenses, including standard direct material costs, direct labor costs, overhead costs, and factory variable costs. And manufacturing overhead costs remain. Therefore, it can be claimed that all direct production costs as well as overhead costs are fully taken into account in the full cost calculation. In the meantime, the fundamental approach to determining prices that accounts for production costs that are essentially variables in nature is called variable costs (also known as variable costing). (Yusuf & Saepudin, 2022) state that variable costs are a technique for determining a product's price based only on manufacturing costs, which are variable in nature and include conventional basic materials, electricity, work, and overhead costs.

Picture 1.

**Comparative Data on Needs and Usage of goods per month PT.
LONGGENG PROSPEROUS INDUSTRY**



From March to Month August 2023

The difference between need goods (RGS) and usage goods is a phenomenon that explains the distinction between need goods and user products. There is a difference of 2,400 yards, or 4.3%, in RGS and 600 yards, or 0.91%, in Sofmax. Additionally, there is a difference of 300 yards, or 1.55%, between spacerboards. Differences are induced by a number of variables, including process errors involving material utilization (rejects) and repeated cutting of material (rework). Because of the monthly growth in material utilization. Therefore, in order to stop this from happening in the future, you need to have a good system in place to reduce the likelihood of things going wrong for the business. A portion of the asset is supplied

incorrectly by several companies; this is true regardless of the manufacturer. Supply is the Wrong One Asset, according to Saepudin & Personal (2023), which is crucial for anything positive for retail businesses, manufacturing, services, or other entities. According to PSAK 14 (revision 2020), a supply is an asset that can be sold in the regular course of business, in process manufacturing, or in the form of equipment or standard materials for use in providing services or in process production. According to this perspective, supply can be defined as an asset that includes raw materials, goods in production, finished items, and goods that are already available for sale.

Power of cost Work is closely linked to the payment of salaries and other remuneration that may have an impact on an employee's performance. Wages and wages will affect performance sources. Power man in activity operational or activity company other, claim Kumardar & Saepudin (2023). Supervision is required during implementation in order to pay compensation. Wages principal is the basic benefit that employees receive for their work, which is determined by their clock work, number of units, or a combination of the two. In contrast, wages alone are a reward system that is paid or given to employees on a regular basis based on the work they have completed, according to Kurhayadi and Sugandi (2023).

As previously explained, in addition to conventional material and labor costs, manufacturing costs also include factory overheads. Yusuf and Suryanto (2023) state that cost overheads are a material standard. There is no direct power or work, no direct cost, and no direct exploration that leads directly to the final product or target end cost. Another term for factory overheads is cost production, not direct. The cost material standard is the cost overhead material standard. No direct use of the material, per Istiharini (2023). Raw material pieces are used immediately in production and are referred to as goods in process (work in process). On the other hand, since indirect raw materials are a component of cost overheads in factories, indirect use will be reported as controller overheads in factories (overhead control).

APPROACH STUDY

Approach investigation Here, a qualitative technique is used. Based on the socioeconomic context in PT, the study's population and sample were chosen. Sustaining a prosperous industry through the application of data gathering techniques from literature reviews and field research that involves observation and documenting Method analysis, which

made use of the descriptive analysis

FINAL RESULTS AND TALK

Determining the primary production price is a crucial aspect of every business since it affects earnings. The system cost standard is used by PT. Langgeng Makmur Industri to determine the major production price. Due to the fact that production employs a uniform cost structure for pricing determination, the cost of creating his shoes was already predetermined. Because the standard cost method determines the cost in advance of the amount that must be provided to produce a single item of goods or to finance certain activities, PT. Langgeng Makmur Industri manufactures a range of shoe varieties with different code styles. Therefore, depending on the Adidas code-style shoe that is currently being produced, the cost of production will likewise vary. The author of this study used one Adidas City shoe model as a sample shoe. The table cost standard for Adidas process production shoes is provided below, along with a code that incorporates the costs of raw materials, electricity, direct labor, and factory overheads.

According to the Surabaya year 2021 UMK (minimum wage district or city), the minimum salary at PT. Lasting Prosperous Industry is as high as Rp 3,125,445. Size earnings do not yet include overtime pay, transportation costs, incentive pay, or position allowance. Pay calculations at PT. Lasting Prosperous Industry are based on more small-scale cost standards, which means that production processes are already well-defined and proceed without incident. This is a good thing because it prevents losses for the company.

Table 3.

Direct Labor Table Making Shoe ADIDAS CITY

No	Part	Employee	per person	Total cost
1	Cutting	50	Rp 210.364	Rp 10.518.200
2	Laminating	5	Rp 210.364	Rp 1.051.820
3	Nosew	10	Rp 210.364	Rp 2.103.640
4	Sablon	2	Rp 210.364	Rp 420.728
5	Emboss	3	Rp 210.364	Rp 631.092

6	Sewing	100	Rp 210.364	21.036.400 ^{Rp}
7	Assembling	150	Rp 210.364	31.554.600 ^{Rp}
8	Bottom	25	Rp 210.364	5.259.100 ^{Rp}
	Jumlah	345		72.575.580 ^{Rp}

Table 4.

Comparison Table Between Costs Standard And Cost Truly

Material Cost	Standard	Truly	The Difference
Raw	Rp. 76,845	Rp 78,382	Rp. 1,763
Power Work	Rp. 72,576	Rp 74,676	Rp 2,100
Cost Overhead	Rp. 8,538	Rp. 8,624	Rp 95
total	Rp. 157,959	Rp 161,758	Rp 3,800

We can see from the table that there is a disparity between the cost standard and the actual cost, which is The difference between the cost standard and the actual cost is IDR 3,800. The difference for material standard is as much as Rp 1,763, the difference for power work direct is as much as Rp 3,200, and the difference for cost overheads is IDR 95. Differences can be caused by a number of factors, such as the presence of material rejects or processing errors, actual costs incurred in the field, or actual costs incurred in the process of producing a product. It is possible for the genuine cost of this to be lower or higher than the usual cost. Jik's cost was higher than expected, so it was necessary to investigate the reason why the cost was higher. After that, it was necessary to look for a solution to address the issue and determine whether there were any excess employees up to ten people or additional material assistance due to errors in the product's processing. In order to compensate for material shortages resulting from product rejection or errors in product processing, the corporation has already provided backup material, or material up to 2% of each type of material standard. However, it's still in use. Raw material reserves must be established, as agreed upon by the

head department in part.

CONCLUSION

In summary

Examine This is done in order to ascertain the fundamental production pricing at PT. Lasting Prosperous Industry by obtaining shoe production samples using Adidas City models. It also helps to understand the major production prices and production processes in the company. based on study reports and analysis of the findings Thus, the author can draw the following conclusion:

PT. Langgeng Makmur Industri determines the production price using the price method principal standard, which accounts for costs including labor, raw materials, and overhead. As previously determined based on standard production, the standard cost amounts for producing shoes in Adidas City are as high as Rp 314,371.52. The costs of the raw materials amount to IDR 76,844.71 with a 36% percentage, the cost of the power work directly is as high as Rp 72,575.58 with a 34% percentage, and the factory overhead costs are as high as Rp 8,538.30, or as high as 4% of the total standard cost for one pair of shoes, with a profit of IDR 55,498.96 with a 26% percentage. The gap between conventional costs and the real cost of creating one single shoe is as much as Rp 3,800. The discrepancy is made up of material standard costs of up to Rp 1,763, direct labor costs of IDR 1,763, and overhead costs of up to Rp 95. Disparity between standard and actual costs arises from a variety of factors, including rejected goods, extra power, work, and additional costs related to repairs on rejected goods. This discrepancy is nonetheless seen as typical because the corporation reserves up to 2% of the cost of each material used in the production of a single product.

REFERENCES

- Andjarwati, T., Barata, F. A., Latif, I. N., & Setiono, B. A. (2021). The Effect of Entrepreneurial Characteristics and Business Capital and Innovation on Marketing Performance of Small and Medium Enterprises (SMEs). *International Journal of eBusiness and eGovernment Studies*, 13(1), 142-158.
- Ariefahnoor, D., & Nugroho, R. (2022). THE EFFECT OF INNOVATION, ORGANIZATIONAL LEARNING, AND TEAMWORK ON MANAGERIAL AND ORGANIZATIONAL PERFORMANCE OF RURAL BANKING IN THE PROVINCE OF SOUTH KALIMANTAN. *The Journal of Modern Project Management*, 10(2), 134-143.
- Arnol, M. Y., Brahmasari, I. A., & Nugroho, R. (2019). The Influence of Organizational Commitment and Conflict Resolution Skills on Safety Climate and Its Impact on

- Accidents with Moderation of High-performance Work System in Steel Manufacturing Industries in East Java Province.
- Azizah, N., Murgiyanto, M., & Nugroho, R. (2019). Pengaruh Kepemimpinan Transformasional, Motivasi Kerja Terhadap Komitmen Organisasional Dan Kinerja Guru Pada Smk Abdurrahman Wahid Lamongan. *Equilibrium: Jurnal Ekonomi-Manajemen-Akuntansi*, 15(2), 240-249.
- Barata, F., Ricardianto, P., Mulyana, A., Perwitasari, E., Arubusman, D., Purwoko, H., & Endri, E. (2022). Berthing time in the port of Tanjung Priok, Jakarta, Indonesia. *Uncertain Supply Chain Management*, 10(4), 1387-1396.
- Barata, F. A. (2021). The implementation sea toll and supply chain in Indonesia development as maritime country. *Jurnal Mantik*, 4(4), 2622-2628.
- Barata, F. A. (2019). The trust forming process in business relationship model between national and international companies (historical constructionistic studies in fab enterprises). *International Journal of Business and Management*, 7(2), 12-29.
- Barata, F. A., Febrianto, G. N., & Yasin, M. (2022, December). Supply Chain Management Strategy in Building a Competitive Advantage Through the Implementation of Logistic 4.0. In 19th International Symposium on Management (INSYMA 2022) (pp. 369-377). Atlantis Press.
- Barata, F. A. (2022). Information technology Mediating Influence Supply Chain Management on Competitive Advantage at PT. Ritelteam Sejahtera Indonesia. *Quality-Access to Success*, 23(188).
- Barata, F. A. (2021). Reshaping of Shipping and Logistics in Smart, Green and Digital. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 4(2), 3129-3135.
- Bi, M., & Siregar, S. V. (2016). *Accountancy Finance Intermediate Based on PSAK (1st ed.)*. Salemba four.
- Delima, A. R., Riyadi, N. A., & Maulani, C. (2018). Upaya meningkatkan pengetahuan dan keterampilan ibu mengenai kesehatan gigi dan mulut balita. *JPPM (Jurnal Pengabdian dan Pemberdayaan Masyarakat)*, 2(2), 245-250.
- Farkhati, N. A., & Nugroho, R. A. A. E. (2020). Increasing The Knowledge of Traffic Safety for Early Childhood Through The Game of Traffic Dragon Snake. *BELIA: Early Childhood Education Papers*, 9(2), 149-155.
- Faulina, A. C., & Nugroho, R. (2021). MEMBERIKAN PENYULUHAN MELALUI GERAKAN PATUH PROTOKOL KESEHATAN DI KELURAHAN MANDARANREJO UPT PUSKESMAS KANDANGSAPI KOTA PASURUAN. *ABDI MASSA: Jurnal Pengabdian Nasional (e-ISSN: 2797-0493)*, 1(02), 49-55.
- Fendi, D. K. P., Kusmaningtyas, A., & Nugroho, R. (2022). Managerial coaching skills to improve individual performance through empowerment and work engagement at employee of east java regional revenue agency, Indonesia. *World Journal of Advanced Research and Reviews*, 15(1), 769-780.
- Herdian, P. D., Nugroho, R., & Sumiati, S. (2020). The effect of work motivation and spiritual intelligence on employee performance with organizational citizenship behaviour (ocb) as intervening variables. *JMM17: Jurnal Ilmu ekonomi dan manajemen*, 7(01).
- Herawati¹, A. S., Kusumaningtyas, A., Nugroho, R., & Priyawan, S. The Effect of Spiritual Quotient, Self Leadership, and Intellectual Quotient on Achievement Motivation and Lecturer Performance in Islamic Higher Education in Banjarmasin.
- Hidayati, C., & Pristiana, U. (2020). PENINGKATAN KUALITAS SUMBERDAYA MANUSIA MELALUI PELATIHAN MENJAHIT DAN KEWIRAUSAHAAN PADA SANTRI PONDOK AT-TAHIRIYAH, BANGKALAN, MADURA. *Journal Community Service Consortium*, 1(1).

- Komar, I., Brahmasari, I. A., & Nugroho, R. (2021). Effect of Compensation, Quality of Work Life on Performance. *Journal of Asian Multicultural Research for Economy and Management Study*, 2(2), 25-34.
- Komar, I., Brahmasari, I. A., & Nugroho, R. (2021). THE INFLUENCE OF TRANSFORMATIONAL LEADERSHIP, WORK STRESS ON PERFORMANCE. *PalArch's Journal of Archaeology of Egypt/Egyptology*, 18(4), 6892-6901.
- Kusmaningtyas, A., Barata, F. A., & Kristiawati, I. (2022). PEMBERDAYAAN ANAK BERKEBUTUHAN KHUSUS (ABK) MELALUI PELATIHAN MELUKIS GOODIE BAG SEBAGAI PENINGKATAN KREATIFITAS DAN KEMANDIRIAN DI SMA MUHAMMADIYAH 10 SURABAYA. *ABDI MASSA: Jurnal Pengabdian Nasional (e-ISSN: 2797-0493)*, 2(03), 24-34.
- Mujanah, S., & Pristiana, U. (2021). Mapping Of Human Resources To Support The Development Of Floral Village Tourism. *Ekspektra: Journal Of Business And Management*, 5(2), 148-157.
- Muklis, M., Nugroho, R., & Riyadi, S. (2022). Transformational leadership, work motivation on job satisfaction, employee performance at national Amil Zakat Institution. *Indonesian Journal of Multidisciplinary Science*, 1(7), 722-736.
- Novita, D., Kusmaningtyas, A., & Nugroho, R. (2022). Employee performance factors in the Indonesian public sector social service. *World Journal of Advanced Research and Reviews*, 15(1), 799-810.
- Nindia, E. A., Kusmaningtyas, A., & Nugroho, R. (2022). Authentic leadership to improve individual performance through value congruence and individual creativity of Indonesian sharia commercial bank employees. *World Journal of Advanced Research and Reviews*, 15(2), 114-128.
- Nugroho, R. (2014). Pengaruh Kompensasi Dan Lingkungan Kerja Terhadap Motivasi Dan Disiplin Kerja Prajurit Di Satuan Kerja KRI X Armada RI Kawasan Timur. *JMM17: Jurnal Ilmu ekonomi dan manajemen*, 1(01).
- Nugroho, R. F. (2010). Keterkaitan Sunset Policy Terhadap Kepatuhan Wajib Pajak Penghasilan di Kota Semarang (Doctoral dissertation, UNIVERSITAS DIPONEGORO).
- Nugroho, M., & Pristiana, U. (2021). Mediation Of Profitability On Liquidity, Activity, And Leverage Towards Sharia Shares Return. *Assets: Jurnal Akuntansi dan Pendidikan*, 10(1), 73-86.
- Nugroho, M., & Pristiana, U. (2021). Mediation Of Profitability On Liquidity, Activity, And Leverage Towards Sharia Shares Return. *Assets: Jurnal Akuntansi dan Pendidikan*, 10(1), 73-86.
- Nurlela, & Bastian. (2013). *Accountancy Cost. Accounting*, 4 .
- Panglipursari, D. L., Ratnawati, T., & Pristiana, U. (2022, August). The Effect of Digitalization of Banks and Fintech Peer to Peer Lending on Earning with Variable Intervening Liquidity Risk. In *International Conference On Economics Business Management And Accounting (ICOEMA)* (Vol. 1, pp. 783-794).
- Prameswari, S., Nugroho, M., & Pristiana, U. (2023). Pengaruh Literasi Keuangan, Kesadaran Keuangan, Pendapatan Terhadap Kesejahteraan Keuangan dengan Perilaku Keuangan dan Inklusi Keuangan. *Cakrawala Repositori IMWI*, 6(1), 505-516.
- Pristiana, U., Kusumaningtyas, A., & Mujanah, S. (2012). Faktor-faktor yang mempengaruhi pengambilan keputusan wanita berwirausaha di Kota Surabaya. *Jurnal Riset Ekonomi dan Bisnis*, 9(1), 52-65.
- Pristiana, U., & Susanti, N. (2021). PENYUSUNAN SOP KAWASAN WISATA DUSUN SEGUNUNG, DESA CARANG WULUNG KECAMATAN WONOSALAM,

- KABUPATEN JOMBANG. *Batara Wisnu: Indonesian Journal of Community Services*, 1(3), 351-363.
- Pristiana, U., Hidayati, C., & Wiwoho, B. (2015). Peningkatan produktivitas dan profitabilitas bagi UKM sentra industri kue bakpia di Gempol Pasuruan Jawa Timur. *JPM17: Jurnal Pengabdian Masyarakat*, 1(02).
- Pristiana, U., & Andjarwati, T. (2018). Bercocok tanam dengan menggunakan media hidroponik. *Jurnal Abdikarya: Jurnal Karya Pengabdian Dosen dan Mahasiswa*, 1(2).
- Pristiana, U., & Istiono, I. (2020). Analysis of Investment Decisions, Funding Decisions, Financial Risk Management Impacts on Financial Distress With Moderation of Good Corporate Governance in Manufacturing Industry Sectors Listed on the Indonesia Stock Exchange. *Ekspektra: Jurnal Bisnis Dan Manajemen*, 4(2), 121-35.
- Pristiana, U., Hidayati, C., & Trihastuti, A. (2017). PENINGKATAN KUALITAS DAN PRODUKTIVITAS SANTAN KELAPA PADA KELOMPOK USAHA PERAJIN KELAPA. *JPM17: Jurnal Pengabdian Masyarakat*, 2(02).
- Purwaji, & Wibowo, A. (2016). *Introduction Accountancy 2* (4th ed.). Salemba four.
- Qamariyah, N. A., Kusmaningtyas, A., & Nugroho, R. (2021). THE EFFECT OF DYNAMIC SERVICE CAPABILITY, SERVICE DOMINANT ORIENTATION ON THE PERFORMANCE OF EMPLOYEES IN SOCIAL SERVICES IN THE HARAPAN FAMILY PROGRAM IN PAMEKASAN DISTRICT WITH TECHNOLOGICAL CAPABILITIES AS VARIABLE INTERVENING (Doctoral dissertation, Universitas 17 Agustus 1994 Surabaya).
- Reschiwati. (2017). *Accountancy Manufacturing Company*. In Media.
- Ricardianto, P., Barata, F., Mardiyani, S., Setiawan, E., Subagyo, H., Saribanon, E., & Endri, E. (2022). Supply chain management evaluation in the oil and industry natural gas using SCOR model. *Uncertain Supply Chain Management*, 10(3), 797-806.
- Rahadianto, B. I., Riyadi, S., & Nugroho, R. (2022). Effect of Organizational Commitment, Safety Occupational Health, on Work Discipline and Employee Performance at PT. Elnusa Petrofin Integrated Terminal Makassar. *Indonesian Journal of Multidisciplinary Science*, 1(6), 574-578.
- Rahadianto, A. I., Riyadi, S., & Nugroho, R. (2022). Organizational Culture, Work Ethos on Employees' Motivation and Performance At UPT Surabaya Road-Bridge Management. *Indonesian Journal of Multidisciplinary Science*, 1(6), 621-627.
- Riyadi, N., & Mujannah, S. (2021). Strategi Pemasaran dan Pendampingan Manajemen Usaha Kelompok Usaha Kecil Kerupuk di Kenjeran Kota Surabaya. *Jurnal Ilmiah Abdi Mas TPB Unram*, 3(1).
- Suci, P. K., & Pristiana, U. (2019). Analisis Rasio Likuiditas, Rasio Solvabilitas, Dan Rasio Profitabilitas Untuk Menilai Kinerja Keuangan Pada Industri Rokok Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2017. *Jurnal Ekonomi Manajemen*, 17.
- Susanti, N., & Pristiana, U. (2023, March). Pembentukan POKDARWIS "SEKAR TIRTO KAHURIPAN" dan Penyusunan SOP Perencanaan dan Pengembangan Usaha di Desa Banyuurip, Kecamatan Kedamean Kabupaten Gresik. In *Prosiding COSECANT: Community Service and Engagement Seminar* (Vol. 2, No. 2).
- Swari, A. B., & Pristiana, U. (2020). Pengaruh Makro Ekonomi Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening Pada Perusahaan Sub Sektor Kontruksi dan Bangunan yang Terdaftar di BEI Tahun 2016-2018. *Jurnal Ekonomi Manajemen (JEM17)*, 5(2), 107-127.
- Swari, A. B., & Pristiana, U. (2020). Pengaruh Makro Ekonomi Dan Struktur Modal Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening Pada Perusahaan Sub Sektor Konstruksi Dan Bangunan Yang Terdaftar Di BEI Tahun 2016-2018. *JEM17: Jurnal Ekonomi Manajemen*, 5(2).

- Subchan, N. R., & Nugroho, R. (2021). ANALISIS PEMETAAN LITERASI KEUANGAN PADA PELAKU USAHA TANAMAN HIAS DI KAMPUNG WISATA BUNGA DESA BANYUURIP KECAMATAN KEDAMEAN KABUPATEN GRESIK. *REVITALISASI: Jurnal Ilmu Manajemen*, 10(2), 261-271.
- Tohawi, A., Iswanto, J., & Barata, F. A. (2019, December). Strategic Management Of Education To Enhance Environmental-Oriented Competitiveness On Industrial 4.0. In *ICOLEESS: International Conference on Language, Education, Economic and Social Science* (Vol. 1, No. 1, pp. 172-190).
- Trisela, I. P., & Pristiana, U. (2021). Analisis Perbandingan Kinerja Keuangan Bank Syariah Dengan Bank Konvensional Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2018. *JEM17: Jurnal Ekonomi Manajemen*, 5(2), 83-106.
- Walyono, T. M., Nugroho, R., & Sumiati, S. (2019). PENGARUH PELATIHAN DAN MOTIVASI KERJA TERHADAP KOMPETENSI KARYAWAN SERTA IMPLIKASINYA TERHADAP KINERJA KARYAWAN PT CHEIL JEDANG INDONESIA-JOMBANG PLANT. *Management & Accounting Research Journal*, 4(1).
- Walyono, T. M., Nugroho, R., & Sumiati, S. (2019). PENGARUH PELATIHAN DAN MOTIVASI KERJA TERHADAP KOMPETENSI KARYAWAN SERTA IMPLIKASINYA TERHADAP KINERJA KARYAWAN PT CHEIL JEDANG INDONESIA-JOMBANG PLANT. *Management & Accounting Research Journal*, 4(1).