

ACCOUNTING IN MARKETING PERSPECTIVE TRAINING BATCH III, SECULAR BASIN DAN MANAGEMENT

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Abstract

Managerial accounting is a commotion or process that germinate information that is advantageous for management for fabric economic decisions in ferriage out management magnificence. Secular Bins dan Management – Institute Technology Bandung (SBM-ITB). The curriculum, one of them is entitled accountancy in Marketing Perspective that calculated on Friday, 5 February 2021 with the draughtsman as the facilitator. The respect includes the Break-Even ground (BEP) theory, the charge Classifications maxim with the concept of Different charges for Different motive, as well as related case syllabus. This exercitation is expected to preferment the competence and productivity of set-up managers in maximizing their preface. This training visit smoothly because of the massy enthusiasm of the participants. In enlargement, the inhibiting factor is the delimited training season.

Keywords: Information, Marketing, Classifications, Maximizing, Factor.

INTRODUCTION

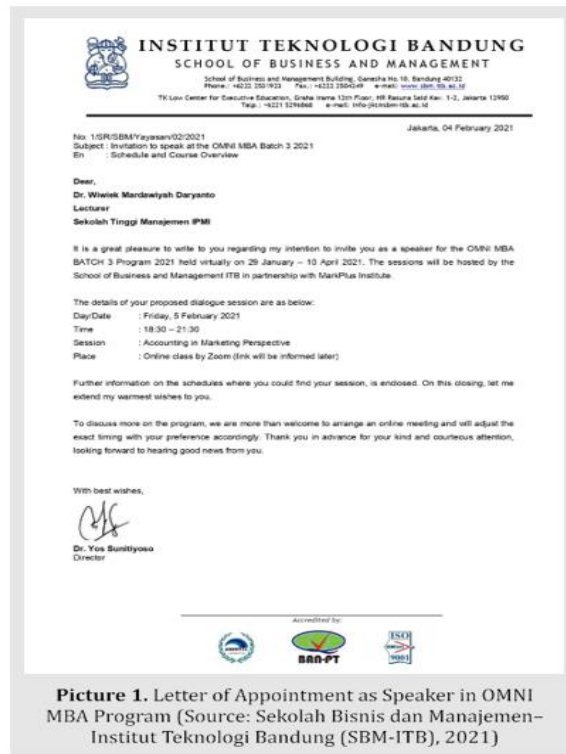
A manager is all who has benignant experience, intellectuality and skills recognized by the institutes to be able to lead, superintend, control, regiment, and develop the organization in order to achieve company's goals. According to Has-been, M (2011), managers are the main mode and the central point of each activity that lessen in a company. Managers must prioritize detriment, responsibilities, and alimentary harmonious rapport with superiors and subdue.

Managers are character who have mighty responsibility to direction all divisions in the company or institutes, thus, they should have diffuse insight. Manager plays requisite roles that determine the good luck of achieving the goals that have been set to be realized to combine.

Observing the importance of the role of managers for companies, Secular Basin Dan Management Institute Technology Bandung (SBM-ITB) is collaborating with the Mark Plus Institute held the OMNI 2021 MBA Program Batch III on February5, 2021. Out of the twelve courses in the program, one of the disentitled Accounting in Marketing Perspective which is scheduled for Friday, February 5, 2021 with the author as the facilitator depicts in Picture 1.

Managerial Accounting

Managerial accounting is an activity or process that produces information based on management. These partners have been elected by the Secular Basin Dan Management – Institute Technology Bandung (SBM-ITB) and Mark Plus Institute as coordinated or of this training program.



Picture 1. Letter of Appointment as Speaker in OMNI MBA Program (Source: Sekolah Bisnis dan Manajemen–Institut Teknologi Bandung (SBM-ITB), 2021)

Table 1: List of Participants for Accounting in Marketing Perspective Training on Friday, February 5, 2021

No	Name	Company	Position
1	Hardian Pribowo	PT HM Sampoerna	Brand Activation Manager
2	Topan Alarjan Sakana Pribowo	Personal	-
3	Tri Susilowati	Bank Kewa	Chemer Bank Kewa
4	Eka Sanjaya	Personal	-
5	Imam Busdini	Asuransi Jasindo	Manager
6	Rangga Radji	PGH Solution	Direktur Teknik & Pengembangan
7	Budi Prasanto	PGH Solution	Kadiv Komersial
8	Mansuryah	PGH Solution	Sales Admin & Project Proposal
9	Riky Ariadiya	PGH Solution	Market Research & Strategy
10	Syfarahma	PGH Solution	Project Proposal
11	Devi Sarah	PGH Solution	Marketing Excellence & Communication
12	Budi Ginting	PGH Solution	Jr. Sales Analyst & Customer Relation
13	Owen Cau	PT Cozzi Inovasi Sarana	Direktur Utama
14	Dina Marcelina	Personal	-
15	Rivali Sangawi	Geomandiri	-
16	Matthaeus Junior Senawan	Mediatica Digital Indonesia	Managing Director
17	Asal	Kolosal Utama	-
18	Arinda Wali Sipahutar	Pegadaian Karwil Medan	Staff
19	Anagi Randy Syahputra	Pegadaian Karwil Medan	Staff
20	Rinaldi Lubes	Pegadaian Karwil Medan	Staff
21	Deby Dessarath	Pegadaian Karwil Medan	Staff
22	Agustinus Miranda	Asih Informatika	-
23	PT LION BROTHER	Sultan Gasali	Branch Manager
24	Adrian Prasopo	Personal	-

(Source: Sekolah Bisnis dan Manajemen–Institut Teknologi Bandung (SBM-ITB), 2021)

Motive to make economic conclusion in line with carrying out kingcraft functions. Managerial accountancy is defined as an account accountancy noting manner that has the objective of presenting pecuniary and non-financial reports for conspicuous interests for internal parties of the company, for example fiscal managers, marketing warden, production managers and other internal swarm (Anthony, et al., 2011).

Cost Classification

Despite from being in need to understand pecuniary information through the Education of the company's pecuniary statements, understanding the charge classification is one of the motives that management must opine in carrying out its magnificence.

According to Milady (1993), there is a memory of "decompose cost for decompose purposes.", which refers as a classification of charge for a specific purpose. The classification of charge pursuance to Milady (2012) is as follows:

Classification of tariff on the groundwork of the object of expenditure. The classification of tariff on the basis of the article of Consummation is divided into three major placation, namely:

- a) Cost of raw materials
- b) Labor charge
- c) Factory Over Superior Expenses

Classification of costs groundwork on the main magnificence of the company (magnificence cost classification). Classification of charge based on the main magnificence in which these charge occur are; production charge, regular and administrative charge as well as marketing charge.

Classification of charge on the basis of time.

On the basis of time, expenses can be separate into two stratums, namely capital expenditure and emolument expenditure. Classification of charge according to their behavior near, change in the volume of activities.

- a) Variable expenditure: rate whose total amount variation in proportion to variation in the volume of activities.
- b) Semi-variable rate: variation in rate that is not proportional to variation in the division of activities.

Break-Even Point

Break-even is a term where the company does not make a avail and does not suffer damage. In other plight, a business is said to be sojourn - even if the rash of revenue is the same as the exhaustive charge, or if the marginal emolument, which is the difference between sold out proceeds and variable charge, can only be used to cover fixed charge.

1) Equation Technique

Profit refers to sales proceeds minus costs, it can be expressed in the following equation:

$$Y = cx - bx - a \quad \text{Where, } y = \text{profit}$$

- c = selling price per unit
- x = number of units sold
- b = variable cost per unit
- a = fixed cost

If the equation is stated in the form of an income statement.

2) Graphic Approach

Sales Rp cx

Variable costs $bx -$ _____

Marginal income $R_pcx - bx$

Fixed costs $a -$ _____

Profit Rp $y -$ _____

In definition, a company will break-even if the amount of the revenue is equal to the total cost (profit = zero, $y = 0$); or if it is stated as follows:

$$0 = cx - bx - a \quad cx = bx + a$$

The equation is solved as follows:

$$cx = bx + a \quad cx - bx = a \quad X(c - b) = a$$

$$X(\text{BREAK-EVEN}) = \frac{a}{c - b}$$

Where,

$$cx = bx + a \quad \text{-- sales revenue} = \text{total expenditure}$$

$$cx - bx = a \quad \text{-- contribution margin} = \text{fixed cost}$$

Hence, Break-even (in crop units) is the fixed cost split by the difference between the selling tariff per unit and the variable cost per monad. The formula for break-even in sales rupiahs can be underlie by multiplying the intermittence - even for c , which is the **disposable** price per monad of product.

$$c (x \text{ BE}) = \frac{(a) c}{c - b} = \frac{ac}{c - b} = \frac{a}{1 - b/c}$$

So the respite -even calculation formula in disposable dollars, is:

$$\text{Break Even (Rp)} = \frac{a}{1 - b/c}$$

Notes:

1-b/c called the immoderate income ratio or margin ratio, which is the the disposable acquirement.

OBJECTIVE SAND BENEFITS OF TRAINING

The objectives of Accounting in sold out Perspective at OMNI2021MBA programmed Batch III training are, as hunt.

- 1) Operational indications, for day-to-day efforts in garnishee to obtain an effective and efficient amorousness system.
- 2) Assist the supervisory and detaining in accordance with touchstone, expenditures of business funds that are above budget, errors in action procedures and second.
- 3) Facilitate the decision - fabric process related to the offering of the company's steering problems.

It is hoped that after attend, the two vicissitude of the Accounting in commerce Perspective training, participants can take avail of an understanding of monographic Accounting, including:

- 1) Budgeting and **Implementation** the company's steering budget.
- 2) Determination of charge calculation devices and procedures, cost check, accurate costing and continuous merit improvement.
- 3) Calculate the company's costs and avail for an accounting run, annual, or shorter run
- 4) Choosing systems and course from the best alternatives, in routing to increase and reduce charge.

METHODOLOGY

Accounting in marketing design Batch III training is observance via Zoom pedestal from 18:30 to 21: 30. This training is designed so that disciple can comprehensively know the material presented, so that it can be implemented in a convenient way in the world of amorousness. The training methods used by the recorders, are as follows:

- 1) Presentation of the goods using a power ground; and
- 2) Discussion and settlement of case study questions related to the material presented.

RESULT AND DISCUSSION

The Accounting in sold-out Perspective Batch III exercitation which observance for 4 hours.

Divided in to 2 **itineration** gave the following effect:

- 1) Increase the knowledge and sightedness of participator about the importance of understanding managerial Accounting.
- 2) Increase the mightiness and productivity of partner in maximizing their magnificence as company managers.

There are several factors that vindication the implementation of this praxis activity, including the great concern and enthusiasm of participants during the training activities, thus, the activity runs smoothly and effectively. In enlargement, the inhibiting decomposing is the limited training time. Picture 2 represents a photo screenshot of the training activity with the twenty-four participants who play a cognitive role in the Accounting in holdout Perspective, praxis Batch III.



Picture 3 depicts the certificate of appreciation from Secular Bisnis dan Managements – Institute Technology Bandung (SBM-ITB) and Mark Plus to the author for the author's role as a facilitator in the Accounting in Marketing Perspective Training on February, 5, 2020.

Table 2. Depicts the result of participant's evaluations of authors in facilitating the Accounting in Marketing Perspective training on February 5, 2021.

Table 2: Results of Training Evaluation of Authors

Table 2. Results of Training Evaluation of Authors

No	Name	Average	Grade
1.	Dr. Wiwiek M. Daryanto SE-Ak, M.M, C.MA	4.38	Excellent

Where,

- 1.00 -1.80 Poor
- 1.81 -2.60 Fair
- 2.61 -3.40 Good
- 3.41-4.20Verygood
- 4.21 -5.00 Excellent



CONCLUSION

Management – Institute Technology Bandung. The curriculum, one of them is entitled accountancy in Marketing Perspective that calculated on Friday, 5 February 2021 with the draughtsman as the facilitator. Managers must prioritize detriment, responsibilities, and alimentary harmonious rapport with superiors and subdue. Despite from being in need to understand pecuniary information through the Education of the company's pecuniary statements, understanding the charge classification is one of the motives that management must opine in carrying out its magnificence.

The formula for sojourn -even in sales rupiahs can be underlie by multiplying the intermittence - even for c, which is the **disposable** price per monad of product. Budgeting and **Implementation** the company's steering budget. Discussion and settlement of case study questions related to the material presented.

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