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Study of costs and revenue from material and non-material perspectives in a model

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Abstract

This study aims to examine the model's self-activity into the relationship between costs and income that will be received as a result of demonstration activities. The relationship between costs and revenues that the model has unconsciously consists of material and non-material, in which the model itself calculates what costs must be incurred. This research method is a qualitative research that uses a case study approach. The results of this study reveal that there is accounting in the model's self-activity in the form of calculating costs that must be incurred when signing a cooperation contract. The costs incurred are not only material but also non-material (worries, time, time, and forcing self-character). The income received is not only material income but non-material income (social ties, trust, happiness).

Keywords: expenses, income, social ties, trust, happiness

Introduction

The modeling profession is a promising profession because it is known for its fame. Model fame is one of the successes of the model in pursuing her career because she becomes a model who has a fairly good big fame, Susanto (2013)^[6] an experienced and well-known model can earn a net income of up to IDR 500 million per month. But of course not all models can get the same opportunity with each other. This will depend on each experience, expertise, to the uniqueness that exists in each model. In every model activity, not a few are spent to support their activities because not only facial features become the center of attention. These modeling activities will always sacrifice good costs, costs for self-care, make-up to support appearance and transportation costs. According to the statement Prasetyo (2020)^[11] costs are expenses that are always present in model activities. The high and low costs will greatly affect the determination of the income to be obtained by the model. Expenditure according to explanation Sesunan (2014) all the costs incurred for each activity from the beginning to the end of the activity are all to support an appearance and image on the stage so that the audience and consumers who use their services are not disappointed, so they can be called again to use the services of a model for every upcoming event. So that it can add to an appreciation and recognition in the public.

The income is not only in the form of material but also non-material, namely a performance which the more often you are called to appear on the stage, the more you will get an achievement and increase the popularity of the model. Approach to increase income according to the explanation Prasetyo (2015)^[10], Linov HR (2020)^[9] By understanding and maintaining a satisfied customer/customer, the model not only increases revenue but is also able to last longer in the model industry. So providing a maximum appearance and according to the customer is the right choice to do. of the two incomes in question are material in the form of economic theory and costs that take into account that the model and the customer aim to get the maximum possible profit. For the second in the form of non-material in the form of a self-satisfaction and achievement obtained so as to increase popularity so that their services will often be used. Betsy & Pakasi (2021)^[3] The income received basically depends on what work services are provided and the work time spent, the level of hourly income received. Model income can be said to be self-income which is in line with the opinion of Arquisola & Walid Ahlisa (2019)^[1] The income received basically depends on what work services are provided and the work time spent, the level of hourly income received. Model income can be said to be self-income which is in line with the opinion of.

The cost sacrifice made is a form of unconscious motivation within oneself to achieve a desired goal. The form of unconscious motivation is the success of the self model to get an internal control orientation that directs to set goals and develop a plan of action to achieve what is expected indirectly the model builds self success. This explanation is in line with Gibson, Ivancevich, & donnelly (2012)^[7] firmly states that self-efficacy is a belief that we can perform adequately in certain situations. A person's sense of ability influences his perception, motivation and achievement. Self-efficacy is the belief that the model can perform well in a situation. Self-efficacy has three dimensions that can be used, namely seriousness, strength and general condition. Therefore, the purpose of this study is to examine the model's self-activity into the relationship between costs and income that will be received as a result of demonstration activities.

Literature Review

This study uses Herzberg's two-factor motivation theory. The concept of this theory shows the impulses that arise in or within the model that drives and directs behavior. These two factors are not hygenic, or extrinsic-extrinsic satisfiers or motivators. Viewing that job satisfaction stems from the presence of intrinsic motivation and that job dissatisfaction stems from the absence of extrinsic factors, the implementation of this theory as referred to Gibson, Ivancevich, & donnelly (2012)^[7] states that activities or activities are based on desires that are expected goals. This desire is self-motivation to achieve what is intended. Models are often self-motivated positively for themselves because models want to find the best way to carry out their work so that what they aim for is successful. Model self-efficacy is a belief that we can perform adequately in certain situations. The sense of modeling ability influences perception, motivation and achievement. The model evaluates their past and actual achievements, the achievements of others, and the model's own emotional statements. The role of motivation in the model is very important which is in line with Prihartanta (2015)^[12] the role of motivation is very strategic in the activity of the model in carrying out its work. And there is no model that learns to be better for the desired goals without a motivational boost.

Costs in accounting by explanation Bastian Bustami & Nurlala (2013)^[2] Cost is the sacrifice of economic resources measured in units of money that has occurred or is likely to occur to achieve certain goals. These costs have not yet expired, and are classified as assets that are included in the balance sheet. Same with explanation with Dewi et al. (2014)^[5] Cost is the acquisition price that is sacrificed or used in order to earn income and will be used as a deduction from income. Costs are classified into cost of goods sold, cost of sales, general costs.

Neutral income according to Zeff (2018)^[16] revenue as a product of the company does not indicate how much and when it should be recorded, but rather indicates that revenue does exist or is realized. Revenue By Suwardjono (2014)^[14] revenue recognition should not deviate from the conceptual basis. Therefore, conceptually revenue can only be recognized if it meets the quality of measurability and reliability. Model service income is income that is measurable quality in terms of the efforts made by the

model in carrying out the activities carried out which result in income received when the services provided have been completed.

Materials and Methods

This research is qualitative using a case study approach, as explained John W. Creswell (2015)^[8] research that explores real life, contemporary limited systems (cases) or various limited systems (various cases), through detailed and in-depth data collection involving various sources of information or multiple sources of information (for example in the form of observations, interviews, audiovisual materials, various documents and various reports) and report with case descriptions and case themes. An analysis in a case study can be a multiple case (multi-site study) or a single case (in-site study).

Results and Discussion

Own cost

In the preparation of a cost budget in the model, all costs for each activity carried out must be carefully planned. To formulate a cost plan for each of the activities of a good model, each activity must be planned carefully in advance. For example, a budget for self-care, going to a salon, make-up, etc. In the process of budgeting in the model, it is better to make a comparison between the budget prepared and the actual results in the ongoing demonstration process. The planning and control process in modeling activities aims to produce a model service quality that is in accordance with the designer's wishes. As explained Mulyadi (2020)^[4] one that supports the smooth running of the fashion show is the availability of models. models with good quality can communicate designer designs that have more selling points than other designer designs. This is as stated by tiara:

“Considering the purpose of the designer's design demonstration is to attract consumers' interest...if it is successful...it means that communication has been established between the model as a mediator and the consumer...this can also be said that the model has succeeded as a mediator. The success was that the audience didn't know what was going on behind the stage, some were in a bad mood because the show was delayed... I also fell before performing JFC but yes, I had to stay ON when I was walking, I didn't want to know.”

The statement above gives an idea of commitment or style to the audience. The tiara expression conveys the meaning that the costs that are sacrificed are not only material but also non material which not many people know about. The calculation event in the model is a calculated concept that does not result in disappointment.

Income itself

Activity in the model is basically formed for a specific purpose. The general objectives of the activities in the model are usually decided in a strategic planning process, in which case it is assumed that the model's self-governance control process begins. The model self-management control system must be supported by good planning to generate the maximum possible income.

The income received by the model is not only used for exchange to meet the needs of life, but to meet other needs

such as social status. The model issues thoughts in its circle, the more often the model gets a job, the higher the social status of the model. In line with Utama (2015)^[15] A person's social status determines the network reflection. Indirectly, the model has the trust of designers to demonstrate the results of their designs. All of this causes the model's popularity to grow. As stated Linov HR (2020)^[9] By understanding and maintaining a satisfied customer/customer, the model not only increases revenue but is also able to last longer in the model industry. This explanation is in accordance with the arham:

"If I get a job...there are some who give the models items, for example like...glasses, the scarf that was used on the stage, some of us get money...they say it's a bonus for us...isn't it pretty good, sis hehehe... we the models rarely think how much fee they get? The important thing is that we live this happy..."

Planning used for each activity model has a clear purpose. By making these plans there are many benefits for the model itself, such as: Make it easier to adapt to a new environment when receiving a job, make it easier to coordinate activities during dirty rehearsals and clean rehearsals, clarify tasks so that they are easier to understand, minimize activities that do not add value to fees, save time, effort, and funds on the model itself. In doing work, the model must stay focused on what is being done.

Cost Equals Revenue

Fulfilling the need to support appearance which will later lead to an expected income, in the model itself it is not realized how much calculation will be issued when getting a job. The condition of the availability of personal funds owned by the model before getting the income received later after the event. The provision of funds (to cover the costs incurred at the beginning) is a support to balance the income that will be received later so that it does not cause disappointment. This statement goes hand in hand with the tiara:

"The cost that I pay is the maximum with the fee I get... But... if I go to Hasbis, it's much more than the fee I spend, it's not a problem for me, Ms. Because I realized it's not just the material that I get but more than that..."

These activities have shown that arhams and tiaras have their own calculations before their income is received. All of that serves to maintain appearance in life in the modeling world, so as not to cause disappointment in the model both in material and non-material. So it shows the equation as below.

Cost=Revenue

The equation shows that the model has a calculation, both in the accepted projects, where each arham project will get different income. Seen in this case, there is a fulfillment of appearance needs that provide non-material income (happiness, popularity, trust, social ties) not only material income. This situation shows that the bonus is a form of customer satisfaction for the services performed by the model. every activity that is carried out creates its own

happiness in the model.

costs incurred to get a material or happiness, trust, social ties and popularity. happiness, trust, social ties and popularity give birth to sacrifices and materialize namely costs and income. Both have shown the interrelationships where costs will follow the income that will be received later. Furthermore, sacrifices in the form of costs can realize happiness, trust, social bonds and the popularity of a stable model. Such a strategy can strike a balance that affects the continuity of happiness, trust, social ties and popularity to keep up with changes in the modeling world.

Conclusions

The results of this study indicate that unconsciously there are many unintentional accounting calculations in the model, in which a model will spend personal money to cover needs before walking on the catwalk. The concept of calculation in the model that determines what costs must be incurred when after signing the contract, there are several costs that must be incurred by a model when accepting a contract both in material and non-material terms. Material costs are generally in the form of currency units and for non-meter costs that will be incurred by the model, concerns about the safety that he will bear in the future, time, body condition when a model experiences sudden illness, and forces the character to adapt to the design results. later must be accepted.

The expenditure model has taken into account carefully the income received later, in which the maximum income to be received must be the same as what the model spends. Both material income and non-material income. The material income received by the model is in the form of currency units where the income covers the previous material expenditures. The non-material income received by the model will later be in the form of a social bond that adds a lot of work relationships and is not aware of adding future jobs. Subsequent non-material income is in the form of trust to convey communication in the design results of designers, the happiness that models receive in doing catwalks, etc. unconsciously in the form of non-material income received.

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