



**Analysis Of Cost Of Production Using Full Costing And  
Variable Costing Methods In Determining Selling Prices (Case  
Study Of Queengift Bangkalan)**

Maslahatun Kamilah<sup>1</sup>, Sabnatun Nabila<sup>2</sup>, Makkiyah<sup>3</sup>, Mochamad Reza Adiyanto<sup>4</sup>  
Universitas Trunojoyo Madura

**INFO ARTIKEL**

**Abstract**

**Keywords:**  
*cost of production, full costing,  
variable costing, selling price*

*The aim of this research is to analyze the allocation and calculation of the cost of bouquet production. This research method is to use full costing and variable costing methods. The results of this research show that the data sources in this research are primary data and secondary data. The primary data was obtained directly from the object studied in the form of interviews with the owner of the Queengift bouquet business. The data required is in the form of a report on production costs such as raw material costs, labor costs and MSME factory overhead costs. The results of this research show that the selling price determined based on the full costing method is higher than the variable costing method and the MSME method. Determining the selling price using the full costing method includes all production and non-production costs, so the selling price is greater.*

✉ Authors  
(\* ) Corresponden Author

Email:  
[maslahatunkamilah@gmail.com](mailto:maslahatunkamilah@gmail.com)<sup>1</sup>, [sabnaabi07@gmail.com](mailto:sabnaabi07@gmail.com)<sup>2</sup>  
[.makkiyahkiky33@gmail.com](mailto:makkiyahkiky33@gmail.com)<sup>3</sup>, [reza.adiyanto@trunojoyo.ac.id](mailto:reza.adiyanto@trunojoyo.ac.id)

E-ISSN: 3026-0965

DOI :

**I. Introduction**

The development of the business world in Indonesia is currently very rapid and causes very tight competition between businesses engaged in bouquet making, especially in Bangkalan, almost every region or sub-district operates in the same business field, with this condition producers must try to keep up with developments and creating various creativity in order to maintain the continuity of the business and trying to produce attractive products that consumers want, both within and outside the city.

In this era, development is taking place very quickly, especially in terms of lifestyle. Various celebrations or special moments are always associated with giving gifts. People from all walks of life often celebrate various occasions such as birthdays, graduations, graduations and other moments by looking for unique gifts for their loved ones. (Muhammad & Musaid, 2021)

Gifts or presents are closely related to special moments because they are an expression of appreciation for that achievement or moment. The types of gifts can vary, including decorative items, items that have practical value, or even food such as snacks. Giving snacks or snacks as a gift is also not impossible, and snacks can be arranged like a bouquet of flowers. This is possible thanks to the high level of creativity. One example is *queengiftBangkalan*, a small and medium business that presents creations in the form of buckets. (Muhammad & Musaid, 2021)

As a small and medium enterprise, it is important to make decisions based on the financial situation that applies in the business scope. One of the steps that needs to be taken is to determine the selling price of the product. The aim is to ensure that Small and medium enterprise can achieve the greatest possible profits. By optimizing profit potential, the profits obtained are in line with expectations. However, there are obstacles to achieving this maximum potential. This is caused by the general characteristics of Small and medium enterprise, such as family ownership, limited technology, limited access to capital, and the inability to separate business capital from personal needs. (hilmiyati, zahara, mulyani, & suriyanti, 2020)

This limitation creates problems for Small and medium enterprise, namely in setting selling prices. Determining selling prices has great significance and can be a competitive advantage for Small and medium enterprise. Selling prices that are too high can hinder competitiveness in the market, while prices that are too low can have a long-term impact on revenues that do not reach targets or even cause losses. (hilmiyati, zahara, mulyani, & suriyanti, 2020)

Small and medium enterprise often face challenges in understanding and calculating accurate production costs and determining selling prices that can produce good profitability. Job order costing, as an accounting method based on special orders, can be an effective tool in overcoming this problem.

## **II. THEORETICAL BASIS**

### **Cost**

In an economic context, costs refer to all the expenses that producers must bear in order to produce a product until the product is ready for consumption by consumers. The amount of this cost depends on the size of the production of the item (Ratih, 2022)

(Husain, 2022) explains that costs are expenses that represent the economic sacrifices required to create goods or services. Likewise, (Hadi, 2019) states that costs are expenses that are used as a form of economic sacrifice to produce certain goods or services.

## **Elements of production costs**

Usually, in the cost of goods manufactured report, production costs are divided into three main categories, namely direct raw material costs, direct labor costs, and factory overhead costs ((radiansyah & et al, 2023)

### **a) Raw Material Costs**

Raw materials (direct materials) are materials that make up most of the finished product. These raw materials can be identified with certain products or orders and have significant value ((Mawardi & et al, 2023)). (Asmadi & Rahmawati, 2021) explains that raw material costs are the value of raw materials used in the production process to produce finished products. Raw material costs can be grouped into direct and indirect costs, with direct raw material costs being costs that can be directly linked to the product.

### **b) Direct Labor Costs**

Direct labor costs are the amount of salaries and wages given to workers who are directly involved in making products. (Asmadi & Rahmawati, 2021). (Mawardi & et al, 2023) explains that direct labor costs or direct wages are costs incurred to directly pay the workforce involved in production.

### **c) Factory Overhead Costs**

Factory overhead costs include all factory costs other than raw material costs and direct labor costs, including variable and fixed costs. This includes indirect material costs, indirect labor costs, as well as various types of factory costs such as taxes, insurance, depreciation, supplies, repairs, and maintenance (Brahim, 2021)

## **Cost Function**

In the manufacturing sector, there are three main cost classifications based on function, namely production costs (involving processing raw materials into products, including raw material costs, direct labor, and factory costs), marketing costs (used to promote products, including promotion and advertising costs ), as well as administrative and general costs (related to management activities such as administrative employee salaries, building depreciation, and equipment and maintenance costs). (Asmadi & Rahmawati, 2021)

## **Cost of goods sold**

(Purwanto & Watini, 2020) explains that the cost of production includes all sacrifices made by the company in producing a product. According to (Suratinoyo, 2013) The cost of production includes all costs related to goods that have been completed produced in that period. This includes production costs from direct materials, direct labor, and other costs. (Pelealu, Manoppo, & Mangindaan, 2018) The cost of production includes all costs related to goods that have been completed produced in that period. This includes production costs from direct materials, direct labor, and other costs.

## **Determination of the cost of production**

Determining the cost of production is the process of allocating production costs to products resulting from a production process, namely determining the costs attached to finished products and inventory of goods in process. The method of determining production costs is a step to include cost elements in production costs. There are two approaches to calculating cost elements in production costs, namely full costing and variable costing. (Nofiani, Komariah, & Syamsudin, 2022)

### **1. Full costing**

Full costing is a method that takes into account all elements of production costs into production costs, including raw material costs, direct labor costs, and factory overhead costs, both variable and fixed. The product cost calculation uses a full costing approach, which consists of elements of production costs (raw material costs, direct labor costs, variable factory overhead costs, and fixed factory overhead costs) plus non-production costs (marketing costs, administrative costs, and general ).

### **2. Variable costing**

Variable costing is a method of determining production costs that only includes production costs that behave variable into production costs, such as raw material costs, direct labor costs, and variable factory overhead costs. Product costs calculated using the variable costing approach consist of elements of variable production costs (raw material costs, direct labor costs, and variable factory overhead costs), as well as variable non-production costs (variable marketing costs and variable general and administrative costs). , while still ignoring fixed costs (such as fixed factory overhead costs, fixed marketing costs, and fixed general and administrative costs). (tandi & dambe, 2022)

## **Method of collecting cost of production**

### **1. Order Cost Method (Job Order Costing)**

The Order Cost Method is an approach to calculating production costs in which costs are aggregated for each order, contract, or service separately. Usually used by companies that produce goods or services according to customer orders, such as the aircraft industry, shipbuilding, printing, furniture and custom machinery. In this method, each order has its own identity and production costs are calculated based on that order.

### **2. Process costing method (Procces Costing)**

Process Costing systems involve combining all costs allocated to production departments into a production cost report for each department. (Yunita, Wardhani, & Julia, 2022). The process of collecting the cost of production can be divided into two main methods, namely the Job Order Cost Method and the Process Cost Method. The Cost of Goods Ordered method is an approach where the production process begins when there is an order from a consumer or customer. In this method, products are made according to specifications or wishes determined by the customer. This approach emphasizes creating unique and customized products according to individual customer requests. On the other hand, the Process Costing

Method focuses more on the inventory of products that will be sold to consumers. In this approach, products are produced in larger quantities and then held in inventory for later sale. This approach is suitable for products that are mass-produced and have a stable demand in the market. (Purnama, Muchlis, & Wawo, 2019)

### **Cost of Goods Sold (COGS)**

(Pranama & et al, 2023) states that business success relies heavily on careful planning. Business planning covers various aspects such as marketing, operations, resources, environment, and finance. Determining the correct Cost of Goods Sold is an integral part of business planning, especially in the financial aspect.

(Satriani & Kusuma, 2022) states that there are several components in the cost of goods sold, consisting of raw material costs, direct labor costs, and factory overhead costs, with details:

- Raw material costs
- Direct labor costs
- Factory overhead costs (indirect costs)

(Sumilah & et al, 2023) Each cost included in the Cost of Goods Sold (COGS) refers to costs that are directly related to the products sold by the company. Costs that do not have a direct relationship to the product cannot be included in Cost of Goods Sold. Costs that are directly related to the company's products, such as production costs, shipping, raw materials, and the like, are related to the product. Therefore, product pricing aims to provide information to the company about the basic costs of the product. The goal in controlling costs is to understand the major costs involved in the production of goods and services.

COGS (Cost of Goods Sold) is one of the components in the profit and loss report. To reduce the price of a product or service, you can use the following formula:

$$\text{COGS} = \text{Beginning Inventory} + \text{Purchases} - \text{Ending Inventory}$$

### **Determination of Selling Price**

(Sustain & et al, 2019) The selling price is the result of adding up total production costs with the addition of a mark-up which is used to cover the company's factory overhead costs.

(Selas & et al, 2019) Suggests that there are three concepts that can be used to determine selling prices, namely:

1. Total Cost Concept, where the selling price is determined by combining total costs, including production costs, marketing costs, general administration costs, and the profit desired by the company.
2. Product Cost Concept, where the selling price is determined by adding a mark-up to production costs.

3. Variable Cost Concept, in this concept, the selling price is determined by adding a mark-up to variable costs, which include variable production costs, variable marketing costs, and variable general administration costs.

## **RESEARCH METHODS**

The type of research used in this research is qualitative research. According to (Anggito & Setiawan, 2018) Qualitative research includes the use of the natural environment to interpret phenomena, involving various methods in the process. The data sources in this research are primary data and secondary data. The primary data was obtained directly from the object studied in the form of interviews with the owner of the Queengift bouquet business. The data required is in the form of a report on production costs such as raw material costs, labor costs and company factory overhead costs. Meanwhile, secondary data is data obtained from intermediary media such as books, journals and other media that support this research. The data analysis technique used in this research is descriptive testing. This descriptive test is a data analysis technique that is collected, compiled, interpreted and analyzed so as to provide complete information for problem solvers.

## **RESULTAND DISCUSSION**

### **A brief history of the business**

Queengift was originally founded in 2017 by a student from the management study program at Trunojoyo Madura University, namely Hestina Indriani Putri. Previously, Queengift only sold painted pictures, greeting creations with figurines which were usually used for gifts, however, along with development, Guengift developed its products, namely by accepting orders for bouquets because they felt they were more attractive in 2021 and continue to grow to this day. By producing various snack buckets, money and interest are accumulated using a job costing process system to calculate production costs based on units of time. This is important to determine the selling price to consumers so that the net profit is evenly distributed.

### **Queengift Bangkalan production process flow**

In the process of making a bucket, there are several stages that must be followed. First, consumers order products with the desired specifications. If consumers cannot make a choice, they can choose products from Queengift\_id's Instagram feeds. The second stage involves calculating capital to purchase products according to the specifications ordered. Next, the third stage involves selecting raw materials. If any stock of the requested item is available, it will be taken for production. Otherwise, manufacturers will buy in batches and store them for later production. During the production process, materials such as cellophane paper, skewers, corks, glue guns, scissors, greeting paper, and other raw materials are used. Paper patterns according to the consumer's wishes are made, and bouquet fillings such as snacks, money, flowers and so on are attached to skewers which are then arranged on cellophane paper. Next, skewers are tied to act as

bucket handles, and the bucket is covered with paper again so that the skewers are not visible. To make it more beautiful, ribbons can be added. Product delivery is usually carried out via a courier system, Cash on Delivery (COD) or direct payment on the spot according to consumer preferences. This whole process takes 20 minutes to 5 hours depending on the size of the bouquet ordered.

### Identify costs

Before calculating the Cost of Goods Production (COGS), it is important to identify the costs that will be used, including the costs themselves, expenses, cost drivers, and cost objects.

Raw materials: cellophane paper, cork, skewers, ribbon, bouquet filling (depending on request), dolls, flowers, greeting cards and logo skiters

**Table 1. Queengift Raw Material Costs**

<b>BBL type</b>	<b>Unit</b>	<b>Total cost</b>
Cellophane Paper	15 packs	IDR 525,000
Cork	25 sheets	IDR 500,000
Skewers	10 packs	IDR 500,000
Tape	20 seeds	IDR 100,000
Bouquet Filling (snack)	75 packs	IDR 1,500,000
Doll	20 seeds	IDR 12,000
Flower	50 stalks	IDR 900,000
Greeting card	1 pack	IDR 6,000
Decal	100 pieces	IDR 15,000
<b>Total Raw Material Costs</b>		<b>IDR 4,058,000</b>

Based on raw material cost calculations, it is known that the total cost of raw materials for Queengift in one purchase is IDR 4,058,000 per month. Even though the production process is carried out according to consumer orders and requests, the accumulated costs above are calculated based on units of time, namely the end of the period.

- a. Labor costs: Costs incurred to pay for workers who help in the bouquet making process. Direct labor costs are Hestina Indriani Putri as the owner and assisted by her sister, Tiara, if the order is large. The following are direct labor costs.

**Table 2. Queengift Labor Costs**

<b>Labor</b>	<b>Labor Wages</b>
Hestina Indriani Putri	IDR 1,000,000
Tiara	Rp. 500,000
<b>Total Labor Costs</b>	<b>Rp. 1,500,000</b>

- b. Overhead Costs  
The following is a breakdown of queengift overhead costs:

- Equipment reduction: when making a bouquet, the equipment used is scissors, razor/cutter, glue gun and ruler, here are the details:

**Table 3. Queengift Equipment Costs**

Equipment Type	Price	Economic age	Depreciation Expenses
Scissors	IDR 10,000	24 months	Rp. 417
Razor/cutter	IDR 15,000	24 months	Rp. 625
Glue Gun	IDR 50,000	24 months	Rp. 2,083
Ruler	IDR 20,000	24 months	Rp. 833
Total depreciation costs per month	IDR 95,000		Rp. 3,958

- Other overheads such as electricity do not require costs because they are free.
- Other overheads at Queengift Bangkalan also serve deliveries with a COD (Cash On Delivery) system. When delivering goods, petrol usually costs around IDR 12,000 for 3 times COD for the Bangkalan area.
- Auxiliary materials include: glue gun/glue stick, plaster and plastic. Here are the details:

**Table 4. Queengift Auxiliary Material Costs**

Auxiliary Materials	Unit	Total cost
Fill with Glue Gun	300 pieces	IDR 150,000
Plaster	10 seeds	IDR 50,000
plastic	1 pack	IDR 20,000
Total Cost of Helpers		IDR 220,000

- Sometimes unexpected things happen, for example paper tears and so on. To anticipate this, the owner has prepared an unexpected fee of IDR 100,000.
- Following are the total overhead costs.

**Table 5. Total Overhead Costs**

Overhead Materials	Unit	Total cost
Equipment Depreciation	Per month	Rp. 3,958
Fuel	3 times delivery	IDR 12,000
Auxiliary Materials	Per month	IDR 220,000
Unforeseen expenses	Per month	IDR 100,000
Total Overhead Costs		IDR 335,958

This table makes it easier for producers to track costs incurred in producing bouquets. Depreciation of equipment can reduce expenses for purchasing equipment for 24 months (2 years) with depreciation costs of IDR 3,958 per month. In terms of fuel costs, producers require gasoline costs of IDR 12,000 for three deliveries to the Bangkalan area. In the supporting costs there are 3

components, namely the glue gun, plaster and plastic which costs Rp. 220,000 every month, although it doesn't always run out at the end of the month, procurement is still carried out to maintain stock during the event season. Finally, in the main raw materials from the calculated equipment depreciation, there are auxiliary materials, vehicle fuel, indirect labor, and unexpected costs as reserves to anticipate damage to the bouquet or other unforeseen events.

#### Calculation of the cost of production for Queengift MSME

**Table 6. COGS calculation**

Information	Unit	Total price
Raw Material Costs:		
Cellophane Paper	15 packs	IDR 525,000
Cork	25 sheets	IDR 500,000
Skewers	10 packs	IDR 500,000
Tape	20 seeds	IDR 100,000
Bouquet Filling (snack)	75 packs	IDR 1,500,000
Doll	20 seeds	IDR 12,000
Flower	50 stalks	IDR 900,000
Greeting card	1 pack	IDR 6,000
Decal	100 pieces	IDR 15,000
Total Direct Material Costs	15 packs	IDR 4,058,000
Direct labor costs :		
Hestina Indriani Putri	A month	IDR 1,000,000
Tiara	A month	IDR 500,000
Total Labor Costs		IDR 1,500,000
Overhead Costs:		
Fill with Glue Gun	300 pieces	IDR 150,000
Plaster	10 seeds	IDR 50,000
plastic	1 pack	IDR 20,000
Equipment Depreciation	Per month	Rp. 3,958
Fuel	3 times delivery	IDR 12,000
Unforeseen expenses	Per month	IDR 100,000
Total Overhead Costs		IDR 335,958
Total Cost of Goods Production		IDR 5,893,958
Number of bouquet production		75 units
Selling price for a bouquet of snacks		Rp. 78,589*

According to the producer's calculations, the selling price for a snack bouquet was IDR 78,589, the producer sold the bouquet for IDR 90,000. The profit earned by the producer is IDR 11,411. with total production of 75, the profit earned by producers for one month is IDR 855,825

- **Calculation of HPP costs using the full costing method**

**Table 7. full costing cost of production**

**Queengift October 2023**

Information	The amount of costs
Raw Material Costs	IDR 4,058,000
Labor costs	IDR 1,500,000
Variable Factory Overhead Costs	IDR 332,000
Fixed Factory Overhead Ratep	IDR 95,000
Total COGS	IDR 5,985,000

From the table above, the cost of goods manufactured using the full costing method produces a HPP that is greater than the company's HPP, because the full costing method calculates all cost elements, where fixed and variable overhead costs are calculated in the cost of production.

- **Calculation of selling price using full costing method**

**Table 8. Selling prices for bouquets using the full costing method**

**queengift in October 2023**

Information	The amount of costs
HPP	IDR 5,985,000
60% Profit	IDR 3,591,000
Total	IDR 9,576,000
Amount of Production Per Bouquet	75
Selling Price Per Bouquet	IDR 127,680

From the table above, the selling price per bouquet is IDR 127,680 rupiah, where the HPP amount which has been added to the 60% profit is divided by the bouquet production in October 2023 to produce 75 bouquets.

- **Calculation of HPP costs using the variable costing method**

**Table 9. cost of production costing variables**

**Queengift October 2023**

Information	The amount of costs
Raw Material Costs	IDR 4,058,000
Labor costs	IDR 1,500,000
Variable Factory Overhead Costs	IDR 332,000
Total COGS	IDR 5,890,000

From the table above it can be concluded that the cost of production using the variable costing method is IDR 5,890,000. The variable cost of production is

lower than the full costing method, because the variable costing method only calculates variable factory overhead costs.

- **Calculation of selling price using variable costing method**

**Table 10. Selling price for bouquets using variable costing method  
queengift in October 2023**

Information	
HPP	IDR 5,890,000
60% Profit	IDR 3,534,000
Total	IDR 9,424,000
Amount of Production Per Piece	75
Selling Price Per Piece	IDR 125,653,

From the table above it can be seen that the selling price for the bouquet is IDR 125,653. The selling price is slightly lower than the selling price of the full costing method, because the variable method does not calculate fixed factory overhead costs.

**Comparison of selling prices according to the MSME method with full costing and variable costing methods.**

**Table 11. Comparison of Selling Prices**

Type	Selling Price Per Unit		
	MSME method	Full Costing Method	Variable Costing Method
Snack Bouquet	IDR 90,000	IDR 127,680	IDR 125,653,

Based on the table above, it can be analyzed that calculating the selling price using the full costing method produces a higher selling price when compared to determining the selling price according to MSME and the variable costing method. This is because in the full costing method, all cost elements are included in the calculation of the cost of goods sold, both production and non-production costs. Apart from that, the full costing method also better reflects the profit percentage desired by MSMEs, not just based on estimates.

Currently, MSME by setting a selling price of IDR 90,000 per bouquet have indeed made a profit, but this price does not reflect the profit expected by MSMEs, namely a profit percentage of 60% of the cost of goods sold. Calculating and determining selling prices if only based on estimates can cause errors in setting selling prices, where these errors will have a fatal impact on business continuity, namely causing losses.

The following is the Queengift UMKM profit and loss report for October 2023

Table 12

<b>Queengift Bangkalan micro business PROFIT &amp; LOSS REPORT Period October 2023</b>		
Net Sales (75X90.000)		IDR 6.750.000
Total Income		IDR 6.750.000
Cost:		
Raw material	IDR 4.058.000	
factory	IDR 1.500.000	
Overhead Labor	IDR 487.000	
Total Operating Expenses		IDR 6.045.000
Profit and Loss		IDR 705.000

## CONCLUSION

The selling price determined based on the full costing method is higher than the variable costing method. Determining the selling price using the full costing method includes all production and non-production costs, so the selling price is greater. However, the selling price set by MSMEs (Rp. 90,000) does not reflect the desired profit percentage (60% of the cost of goods sold). Based on the profit and loss report, queengift made a profit of IDR 705,000. Impact of Errors in Setting Selling Prices: Setting selling prices only based on estimates or without taking into account all cost elements can result in profits that do not match expectations. Mistakes in setting selling prices can cause losses for MSMEs and threaten business continuity. Therefore, it is important for MSMEs to calculate selling prices carefully, considering all elements of production and non-production costs, and ensuring that the selling price covers the desired profit percentage. In this way, MSMEs can optimize profits and maintain the continuity of their business.

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