International Conference on Economy, Management, and Business (IC-EMBus)
NOVEMBER, 2023 p. 1171-1184
https://journal.trunojoyo.ac.id/icembus

Analysis Of The Calculation Of Cost Of Goods Produced Using The Full Costing Method And Variable Costing (Case Study Of Krishna Bakery Jombang SME)

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INFO ARTIKEL

Keywords:

Cost Of Goods Sold, Full Costing, And Variabel Costing

Abstract

This study aims to determine the price and difference in the calculation of cost of goods produced using the calculation of cost of goods produced using the full costing and variable costing methods. Based on the calculation of the cost of goods produced using the full costing method is higher than the calculation using the variable costing method. This study used qualitative descriptive analysis method. The type of data used is secondary data obtained from MSMEs Krisna Bakery Jombang, which is in the form of data generated through interviews, literature and documentation.The results of this study show that MSMEs Krisna Bakery Jombang does not take into account all production costs of their products so that the calculation of the cost of goods produced is Rp 502. If the calculation uses the full costing method, the value is higher, which is IDR 508 compared to the calculation of the cost of goods produced with the variable costing method, which is lower at IDR 504 with a difference of IDR 4. This difference is caused by the position of factory overhead costs that have not been applied.

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E-ISSN: 3026-0965

DOI :

Introduction

In general, a firm is an organization with business objectives that must be met. One of the purposes of beginning a business is to maximize income, create corporate value, and address community needs in order to improve the company's welfare. In an increasingly complex economic world centered on information and communication technology, companies must compete for market share both domestically and internationally. Several studies emphasize customer loyalty as the core of sales. (Jannah & Pranjoto, 2023). High Quality of Service and client-based communication with AI-enabled services is determined by Quality of Experience (QoE). (Padmapriya et al., 2023).

To maximize profitability, businesses must set the proper prices operationally, namely by meticulous production calculations, so that the company's offers can compete with those of other similar businesses in terms of both quality and quantity. Human resources are by far the most important asset for an

organization. (Faidal, 2020). Specifications must be created when determining a company's product's production costs so that the costs incurred are more effective in enhancing productivity. In cost accounting, determining the cost of production.provides information on the cost of manufacturing things for sale. Marketing strategies have a strategic role in the success of a product in reaching consumers. (Fathor & Fatmariyah, 2023).

UMKM Kishna Bakery Jombang is a manufacturing company that buys raw materials, processes them into completed items, and then sells the finished goods. Bread is produced by MSMEs Kishna Bakery Jombang. The impact of the Covid-19 outbreak on the global economy is predicted to be worse than the 2008 economic crisis and has the potential to destroy the economy. (Nugroho et al., 2020). This enterprise can make up to 17,000 pieces of bread every day and up to 510,000 slices of bread per month.The company is in full production, which means it is open 30 days a month. KrishnaBakery's primary purpose in beginning this firm is to maximize profits. Human resources are by far the most important asset for an organization. (Safrizal et al. 2020). To maximize profits, Kishna Bakery Jombang MSMEs must consider the cost of goods produced when calculating the selling price of their products, so that they may decide the correct selling price to calculate the cost of goods produced. The era of globalization is always marked by rapid changes in overall economic conditions which cause a number of demands to emerge in response to the changes that occur. (Safrizal et al. 2020). However, due to MSMEs' lack of financial literacy, Kishna Bakery Jombang continues to apply conventional calculations, resulting in incorrect and inefficient cost recording. The current sources of competitive advantage are innovation and creativity. (Safrizal, 2023). The owner estimates that production expenses only include expenditures spent during production, such as manufacturing costs, raw material costs, auxiliary material costs, and direct labor costs, whereas non-production costs are not included in the company's production costs. Many costs must be calculated using full billing as well as variable charges. The cost of goods produced by MSMEs Kishna Bakery Jombang in August 2023 is as follows. Employee performance is a stage of achievement as an employee's work achievement. (Safrizal et al. 2020a; Safrizal et al., 2020b).

Table 1. Cost Of Production UMKM Kishna Bakery Jombang

Type of Cost	Total Cost
• Raw Material Costs	Rp. 180.500.000
• Labor Costs	Rp. 26.200.000
• Factory Overhead Costs :	
Support Cost	Rp. 43.550.000
Electricity Cots	Rp. 4.500.000
Total Factory Overhead Costs	**Rp. 48.050.000**
Total Production Cost	**Rp. 254.750.000**
Production Quantity (pcs)	**510.000**
Cost of Production (pcs)	**Rp. 499**

Source : UMKM Kishna Bakery Jombang

According to the foregoing description, the author chose MSME Kisna Bakery Jombang as the subject of his investigation. As a result, they decided to undertake research named "Analysis of the Cost of Goods Produced Using the Full Costing Method and Variable Costing (Case Study of MSMEs Krishna Bakery Jombang.

RESEARCH METHODS

This study employs a qualitative technique, with the goal of doing research that stresses theoretical testing by quantifying research variables and conducting data analysis. The researchers used qualitative data in this study, which was sourced from primary data obtained directly from the object of research in the form of interviews and direct observations to Krisna Bakery Jombang about the problems studied, as well as secondary data obtained from intermediary media of the research object. The study was carried out at UMKM Krisna Bakery Jombang, a factory located on Jl. Colonel H. Ismail, Mancar, Peterongan, Jombang Regency, East Java 61481, Indonesia. Focus on technologies that enable MCS to be implemented in smart cities, such as task management, data collection, incentive systems, monitoring, and cost-saving tools. (Wildan et al., 2023).

RESULT

This study's data was gathered directly from business owners through a series of interviews, observations, and documentation linked to the problems in this study.

Cost of Produced Goods Determination

Cost of Goods Produced is the cost incurred by the company in the manufacturing of MSME bread, however Krisna Bakery jombang calculates a lot of costs incurred for making bread.

1. Raw Material Cost

   MSMEs Krisna Bakery jombang requires raw materials for bread production. Wheat flour, butter, eggs, developers, fabric softener, sugar, cooking oil, and eggs are used to make bread. In the case of wheat flour, the corporation blends different brands of flour into a single batch to save money on raw materials.

   The data in this study is for August 2023. As a result, the cost of commodities produced for bread is calculated using one-month production data. The following is a list of raw materials utilized by the corporation till August 2023:

Table 2. Raw Material Cost UMKM Krisna Bakery jombang August 2023

Information	Quatity	Unit Price	Total Raw Material Costs
Chakra Flour	90 sack	Rp185.000	Rp16.650.000
Uumbrella Flour	340 sack	Rp147.000	Rp49.980.000
Gate Flour	90 sack	Rp188.000	Rp16.920.000
Margarine	90 box	Rp156.000	Rp14.040.000
Softener	48 box	Rp476.000	Rp22.848.000
Developer	48 box	Rp530.000	Rp25.440.000
Sugar	55 sack	Rp600.000	Rp33.000.000
Cooking Oil	75 kg	Rp14.000	Rp1.050.000
Egg	130 boards	Rp36.000	Rp4.680.000

Total Raw Material	**Rp. 184.608.000**

2. Labor Costs Direct

Direct labor expenses are the costs of labor that is directly involved in the enterprise's manufacturing process. Workers' engagement in the manufacturing process necessitates that the corporation pay payment in the form of wages. MSME Krisna Bakery Jombang organizes its production process in its store into various unique divisions, where all production operations are carried out from start to finish based on the tasks assigned to each area.

MSMEs Krisna Bakery employs up to 15 workers directly. An employee's working duration at A. Zaki Bakery is 8 hours per day, with an effective working day of 6 days per week, and the daily level changes depending on the employee's talents. Employees are paid once a week by the company. The following is the calculation of direct labor costs for MSMEs Krisna Bakery jombang

Table 3. Labor Costs Direct UMKM Krisna Bakery jombang August 2023

TKL Position	Number of TKL	Wages per week	Total TKL costs per week	Total TKL fees per month
Kneading	3 orang	Rp390.000	Rp1.170.000	Rp4.680.000
Bread Roling	5 orang	Rp330.000	Rp1.650.000	Rp6.600.000
Grill/Fryer	4 orang	Rp600.000	Rp2.400.000	Rp9.600.000
Finishing	3 orang	Rp300.000	Rp900.000	Rp3.600.000
Total	**15 orang**	**Rp2.070.000**	**Rp6.120.000**	**Rp24.480.000**

3. Factory Overhead Expenses

Only the cost of auxiliary materials and the cost of electricity are considered overhead expenditures.

a) Auxiliary Material Cost

The cost of auxiliary materials at Krisna Bakery Jombang MSMEs is calculated as follows:

Table 4. Cost of Supporting Materials for UMKM Krisna Bakery Jombang August 2023

Information	Quantity	Unit Price	the amount of costs
Choco filling	88 sack	Rp130.000	Rp11.440.000
Chocolate Meses	85 kg	Rp40.000	Rp3.400.000
Blueberry Jam	40 box	Rp110.000	Rp4.400.000

Strawberry Jam	40 box	Rp110.000	Rp4.400.000
White butter cream	90 box	Rp161.000	Rp14.490.000
Sugar	20 box	Rp155.000	Rp3.100.000
Salt	1 box	Rp4.000	Rp96.000
LPG Gas	88 tub	Rp15.000	Rp1.320.000
Tota Auxiliary Materials			**Rp42.646.000**

Source: Krisna Bakery Jombang

b) Electricity Prices
The following are the monthly electricity expenditures for MSMEs Krisna Bakery jombang:

Table 5. Electricity Costs for MSMEs Krisna Bakery Jombang 2022

Information	March
Electricity Cots	Rp4.500.000

Source: Krisna Bakery Jombang

According to the business owner, every month the company's electricity costs are not the same, but almost every month the figure spent by the company for electricity costs is Rp. 4,500,000.

4. Cost Calculation of Goods Produced by MSMEs Krisna Bakery Jombang

MSMEs Krisna Bakery jombang's cost of goods produced is influenced by all costs classified above, which are taken into account by the company when calculating the cost of goods produced by adding up all total production costs, namely raw material costs, labor costs, and production costs. Overhead costs are the costs of auxiliary materials and electricity for each month of the manufacturing process. The manufacturing expenses at MSMEs Krisna Bakery jombang are calculated as follows.

Table 6. Basic Price of SME Production at UMK Krisna Bakery Jombang 2023

Fee Type	Total cost
Raw material costs	Rp. 184.608.000
Labor costs	Rp 24.480.000
Factory overhead costs	

Support Costs	Rp42.646.000
Electricity cost	Rp4.500.000
Total factory overhead costs	**Rp47.146.000**
Total Production Costs	**Rp256.234.000**
Production Quantity (pcs)	**510.000**
Cost of Production (pcs)	**Rp502**

According to the table above, A. Zaki Bakery's total production cost in March 2022 is IDR 256,234,000 based on a total output of 510,000 units. The cost of production per unit is Rp 502. The overall cost of production is influenced by the cost of raw materials, labor expenses, and factory overhead costs, and it can be inferred that the highest cost of production is in the cost of raw materials, i.e. H. 184.480.000,- , followed by the factory, which is above Rp 47.146.000,-, and the lowest production cost. Rp 24,480,000 is the labor cost.

DISCUSSION

1. Cost of Goods Produced Calculation Using the Full Costing Method

Full cost production expenses include all expenditures that affect the manufacturing process, and total costs are prioritized. or Determine the production cost. According to the information collected, when determining the cost of goods produced by mobile bread, certain costs are not taken into consideration. The corporation ignores costs such as water, telephone, depreciation of machinery and equipment, and maintenance costs for machinery and equipment. Such costs are considered production costs since all costs must be considered in the nature of the technique of expenditure so that the company can estimate the actual cost of production of its bussines.

a) Water Fees

According to the interview results, the company's waterways were merged with the company's residential waterways. As a result, the corporation estimates solely monthly operational water costs. The company's monthly water price is set, i.e. IDR 750,000.

b) Telephone Fees

The company does not have a dedicated phone, but when contacting raw material and auxiliary material sellers, the company currently takes orders via personal telephone and in conjunction with the order. As a result, the corporation believes that the cost of the phone is not included in the production cost. Because the full cost approach accounts for all variable and fixed costs, researchers and company owners adopt Rp. The cost of

acquiring internet packages and credit on the phone is $100,000 each month.

c) Production Equipment Depreciation Cost

Machinery and equipment are depreciable assets in the SMEs A. Zaki Bakery. The company does not include depreciation of machinery and equipment in the cost of commodities produced in its business. This is due to the fact that machinery and equipment are classified as the company's starting capital. The full cost approach is used to compute expected production costs for 2021 utilizing depreciation expense. The straight-line technique is used in the following calculation to calculate direct depreciation of machinery and equipment: Annual depreciation = (Acquisition Price - Residual Value)/Economic Life.

According to the calculation formula above, the depreciation cost for each machine and equipment each year and month.

Information	Quantity	Unit price	Total price	Economic age	Annual depreciation	Monthly depreciation
Dough Machine	3	Rp10.000.000	Rp30.000.000	8	Rp3.750.000	Rp312.500
Bread Baking Machine	2	Rp30.000.000	Rp60.000.000	8	Rp7.500.000	Rp625.000
Cutting machine	2	Rp15.000.000	Rp30.000.000	8	Rp3.750.000	Rp312.500
T.peny		Rp. 120.000.000	Rp.15.000.000		Rp 1.250.000	

According to the table above, the machine's depreciation cost per year is Rp. 15,000,000, and the machine's depreciation cost per month is Rp. 1,250,000, indicating that the toaster has the highest depreciation cost of expensive equipment, which costs Rp. 625,000 each month. The machine and pasta cutter have the lowest price, which is Rp. 312,500.

The following resuts of calculating equipment depreciation costs are in table 8

Table 8. Equipment Depreciation Costs

Information	Quantity	Unit price	Unit price	Economic age	Annual & monthly depreciation

Dough Cutter	15	Rp86.400	Rp1.296.000	4	Rp324.000 & Rp27.000
Rolling Pin	15	Rp84.000	Rp1.260.000	4	Rp315.000 & Rp26.250
Baking pan	700	Rp80.000	Rp56.000.000	8	Rp7.000.000 & Rp583.333
Scales	15	Rp230.000	Rp3.450.000	4	Rp862.500 & Rp71.875
Workbench	5	Rp500.000	Rp2.500.000	6	Rp416.667 & Rp34.722
wok	2	Rp160.000	Rp320.000	5	Rp64.000 & Rp5.333
Stove	2	Rp945.000	Rp1.890.000	8	Rp236.250 & Rp19.688
Total Depreciation Cost			**Rp64.610.000**	**35**	**Rp9.218.417 & Rp768.201**

From the calculation results in table 8, it can be seen that the equipment depreciation per month is IDR 768,201 with the highest equipment depreciation cost being IDR 583,000 for the pan because the quantity of pans owned by the company is quite large, namely 700 pcs. The lowest equipment depreciation costs are found on rolling pins, namely only IDR 26,250.

d) Maintenance Costs for Machinery and Equipment

The company does not include maintenance costs in the cost of items produced because it thinks that no machinery or equipment is damaged every month, but the company makes or sets aside Rp300,000 in unexpected costs every month.

e) Factory Overhead Cost Assessment

Water costs, telephone charges, depreciation of machinery and equipment, and maintenance of machinery and equipment are examples of costs that a corporation does not include in production costs. Following additional investigation on the company, the following estimates for the A. Zaki Bakery SME Bread Factory may be seen:

Factory Overhead Costs	Total cost
Cost of auxiliary materials	Rp42.211.000
Electricity cost	Rp3.000.000
Water costs	Rp750.000
Telephone charges	Rp100.000
Machine depreciation costs	Rp1.250.0000
Equipment depreciation costs	Rp768.201
Costs for maintenance and upkeep of machinery and equipment	Rp300.000
Total	**Rp48.479.201**

Table 9: Evaluation of Factory Overhead Costs

The table above shows that several expenditures were not previously considered, such as water costs, telephone charges, depreciation of machinery and equipment, and maintenance of machinery and equipment. The cost of auxiliary materials is the largest overhead, at 42,211, 000 rubles, while the lowest is the cost of telephone, at 150, 000 rubles. The overhead costs of the SME Bakery A. Zaki are projected to be 48, 479, 201 rubles based on this.

The table below shows the cost of commodities produced using the complete costing method:

Table 10. Calculation of Cost of Goods Production using the Full Costing Method August 2023

Fee Type	Total cost
Raw material costs	Rp.184.608.000
Direct labor costs	Rp24.480.000
Variable factory overhead costs	
Cost of Auxiliary Materials	Rp42.646.000
Electricity cost	Rp4.500.000
Water Costs	Rp800.000
Telephone Costs	Rp100.000
Fixed factory overhead costs	
Maintenance Costs and Maintenance Costs of Machinery and Equipment	Rp300.000
Machine Depreciation Costs	Rp1.250.000
Equipment Depreciation Costs	Rp768.201
Total factory overhead costs	**Rp50.364.201**
Total Production Costs	**Rp259.452.201**
Production Quantity (pcs)	**510.000**
Cost of Production/Pcs	**Rp508**

According to Table 10, standard cost accounting with the whole cost method yields a larger amount than the company's standard cost. The overall cost of production based on the processed data is 245, 459, 201 rubles. This total includes the costs of raw materials (172, 500, 000 rubles), labor (24, 480, 000 rubles), and production (48, 479, 201 rubles). The production cost per unit is Rp 681 when the number of production units is 360,000.

Fee Type	Total cost
Raw material costs	Rp.184.608.000

Direct labor costs	Rp24.480.000
Variable factory overhead costs	
Cost of Auxiliary Materials	Rp42.646.000
Electricity cost	Rp4.500.000
Water Costs	Rp800.000
Telephone Costs	Rp100.000
Total factory overhead costs	**Rp48.046.000**
Total Production Costs	**Rp257.134.000**
Production Quantity (pcs)	**510.000**
Cost of Production/Pcs	**Rp504**

According to Table 11, the calculation of the cost of products produced based on variable costs yields a larger value than the calculation of the cost of goods produced by the company. According to the processed data, the total production cost is Rp257,134,000 rubles. This total includes the costs of raw materials (Rp.184,608,000), labor (Rp24,480,000), and production (Rp48,046,000). The production cost per unit is Rp 504 when divided by the number of production units (510,000).

1. A comparison of the costs of goods produced using the Full Costing Method and the costs of goods produced using the Variable Costing Method. If you use the two ways of plant cost described above, viz. H. The total cost method and variable cost accounting as the basis for establishing the cost of items produced by the company reveal that their calculations differ, particularly in cost allocation. The product is charged with both fixed and variable production expenses. The table below compares the full cost technique and the variable cost method for determining manufacturing costs:

Table 12. Comparison of Calculation of Cost of Goods Production for Full Costing and Variable Costing Methods August 2023

Cost Description	*Full Costing Method*	*Variable Costing Method*
Raw material costs	Rp.184.608.000	Rp.184.608.000
Direct labor costs	Rp24.480.000	Rp24.480.000

Fixed Factory Overhead Costs	Rp2.318.201		
Variable Factory Overhead Costs	Rp 48.046.000		Rp48.046.000
Production cost	**Rp259.452.201**		Rp257.134.000
Production Cost Difference		**Rp. 2.318.000**	
Production Quantity (pcs)	510.000		510.000
Production Cost of pcs	Rp508		Rp 504
Difference in Cost of Goods Production		**Rp4**	

Table 12 indicates that the results of manufacturing cost calculations using the Full Costing and Variable Costing methodologies differ in value. Product costs using the full costing method are more valuable than production costs with acquisition costs of Rp. 259,452,201 rubles and production costs using the variable cost method of Rp. There is a Rp. 2,318,000 difference in production expenses. That is when the cost of goods produced is calculated using the full cost technique, which is Rp. 508 / piece when the total production is 510,000 pieces, and the variable cost method, which is IDR 504 / piece when the total production is 510,000 pieces. In this instance, the cost of items sold varies. In this situation, the difference in cost of products sold between the full cost method and variable cost is Rp. 4. This disparity is due to discrepancies in the calculation of manufacturing overhead costs between full costs and variable costs.

In this situation, the difference in cost of products sold between the full cost method and variable cost is Rp. 4. This disparity is due to discrepancies in the calculation of manufacturing overhead costs between full costs and variable costs.

CONCLUSION

The objective of this study is to answer three questions based on the results of the author's analysis and discussion. Based on the study's findings, it can be concluded that:

1. In estimating the cost of commodities produced by MSMEs in August 2023, Krisna Bakery Jombang still utilizes a simple calculation, namely calculating the cost of creating bread. Raw materials cost Rp.184, 608, 000 rubles, labor costs Rp.24, 480, 000 rubles, and factories cost Rp.184, 608, 000 rubles. The total price is IDR 47,146,000. The production cost of the enterprise is IDR 256,234,000. The total number of pieces produced is 510,000. As a result, the company's production cost is Rp 502 per item.
2. Based on the whole cost method assessment of Krisna Bakery Jombang MSMEs' production expenses in August 2023. Production expenses, by definition, include any costs that affect the manufacturing process, such as labor costs. Raw material calculation. Rp184,608,000 for materials, Rp24,480,000 for labor, Rp2,318,201 for fixed factory overhead, and Rp48,046,000 for variable factory overhead. The production cost of the enterprise is Rp259,452,201. Total manufacturing was 510,000 units. As a result, the production cost is Rp 508 perpiece.

3. In August 2023, based on variable cost accounting for MSMEs Krisna Bakery Jombang. The variable cost technique calculates the cost of goods produced by considering just variable production expenses determined as part of the cost of goods produced, such as Rp48,046,000. The production cost of the enterprise is Rp257,134,000. 510,000 total pieces were produced. As a result, the company's production cost is Rp 504 per item.
4. Calculated by comparing production costs with full costing and variable costs. It is demonstrated that the calculation using the full cost approach is more expensive than the calculation using the variable cost method. The total cost of production using the full cost technique was Rp259,452,201. 510,000 total pieces were produced. As a result, the production cost is Rp 508 per item. The variable cost technique produces a production cost of Rp257,134,000. The total number of pieces produced is 510,000. As a result, the production cost is Rp 504 per item. Rp.4 is the difference. The distinction is in manufacturing overhead expenses that are not properly estimated and decided, resulting in a cost computation that is not exact and precise according to existing theory.

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