

## **Analysis of Cost of Production Using the Full Costing Method in Determining Selling Prices (Case Study on the Clove Flower Business of Tolitoli Bakery)**

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### **Abstract**

Analysis of the cost of production using *the full costing* method in determining the selling price (Case Study on Tolitoli Bakery Clove Flowers). The purpose of this study is to find out the calculation of the cost of production, the determination of selling prices, and the preparation of profit and loss statements using *the full costing* method. This type of research is a case study. The research sample used production and non-production cost data for 2021-2023, sampling using *purposive sampling techniques*. The data analysis method uses *the full costing method*. Based on the results of the study, the calculation of HPP using *the full costing method* produces a higher calculation than that of the company because the business owner does not calculate the cost of electricity, water cost, and equipment depreciation costs into the cost of production. The result of determining the selling price with a mark up of 30%, the business owner's method is lower than the *cost plus* method because of the difference in the cost of determining the cost of goods carried out by the business owner with a *full costing* approach and the business owner does not include non-production costs in the determination of the selling price. Based on the preparation of *the full costing* method profit and loss report, it produces a net profit that decreases every year due to an increase in production costs every year and a fixed selling price.

**Keywords:** Cost of production; *full costing*; cost plus method; production cost; selling price

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## INTRODUCTION

The current economic development in Indonesia has indirectly encouraged business competition in various fields. This provides motivation for entrepreneurs to build their businesses. Not a few of them want to build their business in the field of Micro, Small and Medium Enterprises (MSMEs). Talking about micro, small and medium enterprises is no longer taboo in the public and bureaucracy because Micro, Small and Medium Enterprises are an alternative forum for economic growth and improvement (Rahmanti, 2021 in Alatas, et al. 2022).

The progress and development of business units or businesses is characterized by the improvement of the company's financial performance (Nurfitriana et al., 2021; U. Yusuf, Annisarahmawati; Yanto, 2021; Yanto, E., Morad, A. M., Ismail, I., & Mallu, 2024; Yanto et al., 2023, 2025; Yanto, 2024b, 2024a; Yanto et al., 2021, 2022; Yanto & Fatima, Siti; Aqfir, 2023; Yanto & Febrianti, 2020; Yanto & Syahputra, 2023; Yanto & Syaputra, 2022). In order for a business unit to be able to generate profits (profits), a business unit financial manager must plan and control income and costs. To find out how much revenue is earned and expenses incurred. Therefore, the cost of production must be calculated in determining the selling price. The determination of the cost of production is used to determine the amount of profit obtained in a company. The cost of production can be determined from the amount of costs incurred by the company to produce an item or product. Production costs are costs related to the manufacture of goods and the provision of services (Hansen and Mowen, 2011) in Sinaga (2018). Elements of Production Costs: 1) Raw materials according to Mulyadi (2014) are materials that form the overall part of the finished product. In obtaining raw materials, the company incurs purchase, transportation, storage and other acquisition costs. This cost is called the cost of raw materials; 2) Labor, according to Mulyadi (2014) is the physical and mental effort expended by employees to manage products. Direct labor costs are the costs paid for the use of labor services that are directly involved in the manufacture of products and are taken into account in the cost of products; 3) According to Mulyadi (2014), factory overhead costs are part of production costs in addition to raw material costs and direct labor costs. Factory overhead costs are indirect to the product, they cannot be measured directly for each unit of product.

However, in determining the cost of production is still a difficulty faced by MSME business actors, while it is important to reduce inaccuracies in determining selling prices to know for sure the profits obtained or cause losses. The cost of production according to Supriyono (2015) in Asmauli, et al. (2023) is a sacrifice for production costs that can produce a product in a period. According to Mulyadi (2014), the cost of production is the total cost incurred in processing raw materials into finished products.

Based on previous research conducted by Claritha Angeline Djaja, et al (2022) regarding "Calculation of Cost of Production Using the Full Costing Method as a Basis for Determining the Selling Price at Enthik Chips MSMEs in Plunduran Village, Ponorogo". The results of the study showed that the total production cost for one month according to Kripik Enthik MSMEs was worth IDR 2,865,000 with a cost of production per package of IDR 12,733, while according to the full costing method it was worth IDR 11,236,000 with a cost of production per package of IDR 49,940. So the selling price according to MSMEs Kripik Enthik is IDR 40,000 per pack, while

according to the full costing method it is IDR 65,921 per pack. Kotler and Keller (2009:439) in Moray, et al. (2014) state that the selling price is the amount of money charged for a product or service or the amount of value that consumers exchange for benefits, for owning or using the product or service. According to Lasena (2013) in Purnama (2019), the selling price is the number of costs incurred by a company to produce a good or service plus the percentage of profit that the company wants. The cost plus pricing method is a method of determining the selling price of products. Where the price is calculated based on production costs and sales costs as well as additional appropriate mark-ups (Fitrah and Endang, 2014) in (Purnama, et al. 2019). The difference in the calculation of the cost of production is due to the fact that it does not calculate in detail in the form of labor costs, fixed factory overhead costs (water and electricity costs, and other depreciation costs). Meanwhile, the calculation of the cost of production using the full costing method calculates all costs in detail.

Research conducted by Sitti Asmauli, et al (2023) entitled "Calculation of Cost of Production in Determining Selling Prices by Full Costing Method at Arief Bakery Hamparan Perak". Arief Bakery produces a calculation of the cost of production of Rp. 3,770 per piece with a total of Rp. 28,268,000, while the full costing method produces a calculation of the cost of production of Rp. 4,405 per piece with a total of Rp. 33,036,000. The selling price by the company method is Rp. 4,711 while the full costing method is Rp. 5,500. There was a dispute in the calculation of factory overhead costs where Arief Bakery did not calculate the depreciation cost and maintenance costs of the company's facilities.

The next research was conducted by Lilis Dikmawati and Ferry Diyanti (2023) entitled "Analysis of the Calculation of Cost of Production in the Citra Bakery Bread Business". In the calculations made according to the company, the production cost produced was IDR 33,490,500 with the price of the package obtained was IDR 587.55 per package. Meanwhile, the calculation of production costs according to the full costing method resulted in the cost of products amounting to IDR 36,970,321 with the price of packaged products of IDR 646,334. There is a difference in the calculation of the cost of products which is carried out according to the company's calculation with the calculation of the full costing method. This difference is due to production costs that are not included by the company, namely chocolate jam and also asset depreciation costs such as depreciation of buildings and equipment. According to Mulyadi (2014), the full costing method is a method of determining the cost of production that takes into account all elements of production costs into production costs, which consist of raw material costs, direct labor costs, and factory overhead costs that are variable and fixed. According to Mulyadi (2014) in the full costing method, various sources of economic sacrifice made by manufacturing companies are presented in the profit and loss report which is grouped into three parts, namely: 1) Sacrifice of economic resources to manage raw materials until they become finished products. These sacrifices are grouped as "production costs" with details of raw material costs, direct labor costs and factory overhead costs; 2) Sacrifice of economic resources for product marketing activities. These sacrifices are grouped as "marketing costs"; 3) Sacrifice of economic resources for other than production and marketing activities. These sacrifices are grouped as "administrative and general expenses".

Based on the description of the results of the research above regarding the calculation of production costs carried out by business actors, the author found a problem that is a lack for business actors in determining their production costs, namely not taking into account all costs incurred such as overhead costs so that it causes an error in the calculation of the cost of production which results in incorrect selling price determination.

Bunga Clove Bakery is one of the factories engaged in the bakery industry business which has been established since 2014. The Clove Flower Industry Bakery has a factory located on Jl. Gunung Cengkeh, Tuweley Village, Tolitoli Regency. Based on interviews with business owners regarding the calculation of the cost of production used, Bunga Cloves Bakery still does it in a simple way obtained from the experience of producing bread. In addition, this bakery business has not done detailed calculations, where overhead costs such as equipment depreciation costs are not included in calculating the production cost. Details of costs that are not allocated to a product as production costs, including overhead costs, may cause errors in the calculation of production costs, which may affect the determination of the selling price. Inaccuracies in the setting of selling prices can affect the profit generated.

To reduce errors in determining the cost of production in determining the selling price, an appropriate method is needed. The full costing method is a method that includes all elements of production costs. Based on the background description above, the author is interested in raising the title "Analysis of Cost of Production Using the Full Costing Method in Determining Selling Prices (Case Study on Clove Flowers of Tolitoli Bakery).

Based on the above background, the main problems in this study are: 1) How to calculate the cost of production using the full costing method on Tolitoli Bakery Clove Flowers?; 2) How is the selling price determined based on the full costing method on Tolitoli Bakery Clove Flowers?; 3) How is the profit and loss statement prepared using the full costing method on Tolitoli Bakery Clove Flowers? The objectives are: 1) To find out the calculation of the cost of production using the full costing method on Tolitoli Bakery Clove Flowers; 2) To find out the determination of the selling price based on the full costing method on Tolitoli Bakery Clove Flowers; 3) To find out the preparation of the income statement using the full costing method on Tolitoli Bakery Clove Flowers.

## METHODOLOGY

The type of research used in this study is a case study. According to Wahyuningsih (2013), a case study is a research in which the researcher explores a certain phenomenon (case) at a time and activity and collects detailed and in-depth information using various data collection procedures over a certain period. This research was conducted at Bunga Cloves Bakery which is located at JL. Clove Mountain (Bombolayang), Tuweley Village, Baolan District, Tolitoli Regency. This research was carried out in May - June 2024. Quantitative descriptive analysis is an analysis that aims to provide an overview, compare, and decipher of a data obtained and then analyzed so that a conclusion can be drawn (Purnama, et al. 2019). The calculation of the cost of production uses the full costing method and the calculation of the selling price uses the cost plus method.

## RESULTS AND DISCUSSION

### Calculation of Cost of Production According to Business Owners

#### Year 2021

Keterangan		
Biaya Bahan Baku		Rp 100.471.240
Biaya Tenaga Kerja Langsung		Rp 33.408.000
Biaya Overhead Pabrik		
Biaya Plastik Kemasan	Rp 5.872.500	
Biaya Gas LPG 3 Kg	Rp 4.698.000	
Jumlah Biaya Overhead		<u>Rp 10.570.500</u>
<b>Total HPP</b>		<b>Rp 144.449.740</b>
Jumlah Volume Produksi	500 pcs x 261	130.500
<b>Hpp Per Produk</b>		<b>Rp 1.107</b>

Sumber: Data diolah 2024

#### Year 2022

Keterangan		
Biaya Bahan Baku		Rp 108.577.800
Biaya Tenaga Kerja Langsung		Rp 33.792.000
Biaya Overhead Pabrik		
Biaya Plastik Kemasan	Rp 6.700.000	
Biaya Tabung Gas Elpiji	Rp 6.072.000	
Jumlah Biaya Overhead		<u>Rp 12.772.000</u>
<b>Total HPP</b>		<b>Rp 155.141.800</b>
Jumlah Volume Produksi	500 pcs x 264	132.000
<b>Hpp Per Produk</b>		<b>Rp 1.175</b>

Sumber: Data diolah 2024

#### Year 2023

Keterangan		
Biaya Bahan Baku		Rp 118.316.180
Biaya Tenaga Kerja Langsung		Rp 34.376.000
Biaya Overhead Pabrik		
Biaya Plastik Kemasan	Rp 7.342.500	
Biaya Tabung Gas Elpiji	Rp 7.476.000	
Jumlah Biaya Overhead		<u>Rp 14.818.500</u>
<b>Total HPP</b>		<b>Rp 167.510.680</b>
Jumlah Volume Produksi	500 pcs x 267	133.500
<b>Hpp Per Produk</b>		<b>Rp 1.255</b>

Sumber: Data diolah 2024

Based on the results of the HPP calculation, the full costing method produces a higher calculation than the method according to the business owner because in determining the cost of production, the business owner does not do it in detail and

only uses the traditional method which does not calculate the total cost incurred in the production process so as to produce a difference with the full costing method which calculates the entire production cost incurred. Business owners do not include factory overhead costs, namely electricity costs, water costs and equipment depreciation costs in determining the cost of production.

This study shows that the full costing method provides a more accurate and accurate picture of production costs than the traditional method used by business owners. This research is in line with the results of the study (Djaja, et al. 2022) stating that the comparison of the calculation of cost of production by company and the full costing method is different, because it does not calculate in detail in the form of labor costs and factory overhead costs (water, electricity, and other depreciation costs). In the study (Kartika and Akbar 2023), small and medium enterprises (SMEs) usually do not include all factory overhead costs as production costs because of the approach they use.

### Setting Selling Prices According to Business Owners

#### Year 2021

Biaya Produksi	=	Rp 144.449.740
Mark Up 30% x Rp 144.449.740	=	<u>Rp 43.334.922</u>
<b>Jumlah</b>	=	<b>Rp 187.784.662</b>
Volume Produksi (Pcs)	=	130.500
<b>Harga Jual Per pcs</b>	=	<b>Rp 1.439</b>

Sumber: Data diolah 2024

#### Year 2022

Biaya Produksi	=	Rp 155.141.800
Mark Up 30% x Rp 155.141.800	=	<u>Rp 46.542.540</u>
<b>Jumlah</b>	=	<b>Rp 201.684.340</b>
Volume Produksi (Pcs)	=	132.000
<b>Harga Jual Per pcs</b>	=	<b>Rp 1.528</b>

Sumber: Data diolah 2024

#### Year 2023

Biaya Produksi	=	Rp 167.510.680
Mark Up 30% x Rp 167.510.680	=	<u>Rp 50.253.204</u>
<b>Jumlah</b>	=	<b>Rp 217.763.884</b>
Volume Produksi (Pcs)	=	133.500
<b>Harga Jual Per pcs</b>	=	<b>Rp 1.631</b>

Sumber: Data diolah 2024

Setting the selling price according to the cost plus method is different from determining the selling price according to the business actor's method. The difference in the calculation of the cost of production is one of the factors that affect the difference in the determination of the selling price. In determining the selling price, the business

owner only estimates the selling price with the desired profit of 30% of the production cost, while the selling price is determined using the cost plus method to include non-production costs in determining the selling price.

The determination of the selling price of bread set by the owner of the Tolitoli Clove Bakery business from year to year is Rp 1,800,-/pcs. The determination of this selling price is certainly different from the actual calculation, it does not even reach the calculation of the selling price according to the business owner's method and the cost plus method. Based on the results of the interview, business owners do not have standard methods in determining selling prices, as long as they get profits and the price can be reached by the public from adults to children, in other words business owners set prices according to people's purchasing power. This research is in line with the results of the study (Kartika and Akbar 2023) stating that the owner of Java Bakery MSMEs decided to charge a selling price of donuts of IDR 2,000/donut, but the selling price according to the cost plus full costing approach method resulted in a selling price of IDR 1,051,-/donut, the relatively increased cost of raw materials or the uncertainty of the price of raw materials are the main factors in Java Bakery's decision to set a relatively high selling price.

In marketing its products, Tolitoli Bakery Clove Flowers does it by marketing its products at the Tolitoli Susumbolan market, depositing them in stalls and marketing them to mobile vegetable vendors. There are two ways of payment made by distributors, some distributors with itinerant greengrocers pay for it in cash, and some distributors pay the next day when the bread is sold. When the bread is resold by distributors, some sell it to consumers at a price of Rp 2,000/pcs and Rp 2,500/pcs.

This research is in line with the results of the study (Waruwu and Gelatan 2020) stating that costs that were previously not taken into account, namely indirect labor costs, depreciation costs of buildings and equipment, and consumption costs not charged to the product, ultimately reducing sales profit in the income statement, this has an impact on the company's profit. The increase in production costs every year, especially the cost of raw materials without any change in selling prices and sales that only increase slightly from year to year, also cause a decrease or reduction in the profit produced.

## CONCLUSION

The calculation of the cost of production using the full costing method produces a calculation that is higher than the method according to business actors, this is because the business owner does not include electricity costs, water costs and equipment depreciation costs. The calculation of the determination of the selling price using the cost plus method produces a higher selling price than the method according to the business actor, because the business actor does not include non-production costs in the determination of the selling price. The preparation of the income statement using the full costing method shows that the net profit has decreased every year.

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