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Analysis of the Calculation of *Cost* of Goods Manufactured Using the *Full Costing* Method at Seblak Saderek

***Fitra Izzadieny**
Politeknik Negeri Tanah Laut
fitra@politala.ac.id

Kristianto Tricahya Prabowo
Politeknik Negeri Tanah Laut
kristiantotricahya@politala.ac.id

Riyadatul Muthmainnah
Politeknik Negeri Tanah Laut
riyadatul@politala.ac.id

Miptahul Jannah
Politeknik Negeri Tanah Laut

Novita Dewi
Politeknik Negeri Tanah Laut

Ratna
Politeknik Negeri Tanah Laut

Nadila Fitria Ramadhini
Politeknik Negeri Tanah Laut

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ABSTRACT

This study aims to determine the cost of production by using the full costing method to determine the selling price at Seblak Saderek Snack Stall, one of the MSMEs located in South Kalimantan. Calculations in determining the cost of goods produced using the Full Costing Method. This method adds up all elements of production costs consisting of raw material costs, direct labor costs, and factory overhead costs, which are fixed or variable. The result of this research is the calculation of the cost of goods produced with the aim of providing selling prices to Seblak Saderek Snack using the full costing method. There are differences in the calculation of the cost of production when using the calculation of the full costing method compared to the calculation according to Seblak Saderek Snack. This difference affects the selling price and profit to be obtained by Seblak Saderek Snack.

***Corresponding Author: Fitra Izzadieny**

INTRODUCTION

Micro, small and medium-sized enterprises (MSMEs) play an important role in the Indonesian economy as they greatly contribute to local economic growth and job creation (Rinaldo et al., 2023). The culinary sector has shown rapid growth among various types of businesses, especially the seblak business. Seblak, a typical Bandung food known as a typical snack with a spicy, savory, and delicious taste, has become a public favorite especially among young people due to its unique taste and various ways of serving. Despite its huge market potential, many seblak small and medium-sized enteIDRrises (MSMEs) face difficulties in managing production costs efficiently (Novita, 2023; Umiyati & Zulfanetti, 2021).

The culinary sector, particularly MSMEs involved in food production like seblak, plays a vital role in Indonesia's economy, contributing significantly to job creation and local economic development (Salim et al., 2021; Tambunan, 2019). However, many of these enteIDRrises, including Saderec Snack, face challenges in accurately calculating their production costs. Currently, Saderec Snack combines operational costs with the owner's living expenses, which skews the actual cost of goods produced. This miscalculation can lead to inappropriate pricing strategies, adversely affecting profitability (Wibowo, 2023).

Implementing a more precise cost accounting system is crucial for Saderec Snack. By adopting the full costing method, the business can segregate its costs into fixed and variable components, allowing for a more accurate assessment of production costs. This method not only facilitates better pricing decisions but also enables the identification of areas where cost savings can be achieved (Suhendah et al., 2022). For instance, understanding the breakdown of raw material costs, which can fluctuate based on market conditions, allows businesses to negotiate better prices or seek alternative suppliers, thereby optimizing their cost structure (Reni, 2023).

Furthermore, the financial literacy of MSME owners significantly impacts their ability to manage costs effectively. Studies indicate that many MSME owners lack the necessary financial knowledge to implement sophisticated accounting practices, which can hinder their operational efficiency (Alfiyah et al., 2022; Wibowo, 2023). Therefore, enhancing financial literacy through targeted training programs can

***Corresponding Author : Fitra Izzadieny**

empower MSME owners to utilize cost management tools effectively, leading to better financial performance and sustainability (Iskandar, 2023).

In addition to improving cost management practices, this study aims to contribute to the broader literature on financial management in the culinary MSME sector in Indonesia. By providing insights into the cost structures of seblak businesses, it can serve as a valuable resource for researchers and practitioners interested in enhancing the financial viability of MSMEs (Tambunan, 2019). Ultimately, the findings from this analysis can help seblak MSMEs like Saderec Snack to not only survive but thrive in a competitive market, ensuring their contributions to the local economy are maximized.

In conclusion, the production cost analysis using the full costing method is essential for seblak MSMEs to achieve accurate cost assessments and optimize their pricing strategies. By addressing the current shortcomings in cost accounting practices and enhancing financial literacy, businesses can improve their profitability and sustainability in the culinary sector..

LITERATURE REVIEW

Raw Material Cost

According to Mulyadi (2018) raw materials are materials that form a comprehensive part of the finished product. Raw materials are the main elements or components used in the production process, which are then converted into finished goods using direct labor and factory overhead.

Raw material costs are costs arising from raw materials used in the production process of a product (Riwayadi, 2016).

Raw Material Cost = beginning balance of raw materials + Purchase of raw materials - ending balance of materials (Keith, 1980).

Labor Cost

Labor cost is one of the conversion costs which is one of the costs for raw materials into finished products. The definition of labor costs itself according to Mulyadi (2018) is as follows: "Labor is the physical or mental effort expended by employees to process products. Labor costs are the price charged for the use of human labor." while according to (Subiyanto & Suripto, 1993) are: "Direct labor costs

***Corresponding Author : Fitra Izzadieny**

are compensation given to all employees who are directly involved in the processing of products, are easily traced to specific products and are a large cost of the products produced." So direct labor costs are compensation or compensation given to employees who are directly involved in processing raw materials into a finished product.

There are various ways to calculate employee wages in the company. One way is to multiply the wage rate by the employee's working hours. Thus, to determine the wage of an employee, it is necessary to collect data on the number of hours worked during a certain period.

Factory Overhead Costs

According to Hansen (2009), factory overhead costs (FOH) are production costs other than direct labor costs and raw material costs. The costs categorized into overhead costs are costs that affect the calculation of the production cost of a product and are indirect in nature. Such as maintenance costs, depreciation costs, electricity costs, and so on.

Factory overhead costs are elements of production costs other than direct raw material costs and direct labor costs incurred during the production process. Factory overhead costs are the most complex costs and cannot be defined on the finished product, so the collection of new factory overhead costs can be known after the ordered goods are completed in production. According to Mayrazaka et al. (2024) is "factory overhead costs, called factory i, manufacturing expense, manufacturing cost, are costs that occur or are charged in a production process other than raw materials and direct labor".

Factory overhead costs are production costs other than raw material costs and direct labor costs. Production costs included in factory overhead costs are:

- Cost of auxiliary materials
- Reparation and Maintenance Costs
- Direct Labor Costs
- Costs incurred as a result of valuation of fixed assets
- Costs incurred as a result of the passage of time
- Other factory overhead costs that directly require the expenditure of cash.

Product unit, this method is the simplest and directly charges factory overhead costs to products. This method is suitable for use in companies that only produce

***Corresponding Author : Fitra Izzadieny**

one type of product. The factory overhead cost for each product is calculated using the following formula by Eflinda (2019):

$$\frac{Estimated\ factory\ overhead\ costs}{Estimated\ number\ of\ products\ produced} = FOH\ rate\ per\ unit$$

Raw material costs are used as the basis for charging to products, if the dominant factory overhead costs vary with the value of raw materials (for example, raw material insurance costs). The formula for calculating the factory overhead cost rate is as follows by Eflinda (2019):

$$\frac{Estimated\ factory\ overhead\ costs}{Estimated\ raw\ material\ costs\ used}\ X\ 100\% = \text{percentage of FOH from raw material costs used}$$

Direct labor costs as the basis for charging to products, if most elements of factory overhead costs have a strong relationship with the amount of direct labor wages (for example, income tax on wages of employees who are dependent on the company). The formula for calculating the factory overhead cost rate is as follows by Eflinda (2019):

$$\frac{Estimated\ factory\ overhead\ costs}{Estimated\ direct\ labor\ costs}\ X\ 100\% = \text{percentage of FOH from direct labor costs}$$

Direct labor hours as the basis for charging to products, if factory overhead costs have a close relationship with the time to make the product. The formula for calculating the factory overhead cost rate is as follows by Eflinda (2019):

$$\frac{Estimated\ factory\ overhead\ costs}{Estimated\ direct\ labor\ hours} = \text{percentage of FOH per direct labor hour}$$

Machine hours as the basis for charging to products, if factory overhead costs vary with the time of use of the machine (e.g. fuel or electricity used to run the machine). The formula for calculating the factory overhead cost rate is as follows by Eflinda (2019):

$$\frac{Estimated\ factory\ overhead\ costs}{Estimated\ machine\ hours} = \text{percentage of FOH per machine hour}$$

Cost of Goods

Cost of production is all the costs that have been sacrificed in the production process or the activity of converting raw materials into finished products which include raw material costs, direct labor costs and factory overhead costs.

***Corresponding Author : Fitra Izzadieny**

The definition of product cost according to the Indonesian Institute of Accountants is: The cost of goods produced includes all costs of direct materials used, direct wages and indirect production costs, with the calculation of the initial balance and the final balance of goods in processing. Supriyono (2011) defines cost of goods manufactured as follows: The amount of production costs attached to the product or goods produced which are measured in units of currency in the form of cash paid or the value of services delivered or sacrificed, or debt incurred, or additional capital required by the company in the context of the production process both in the past and in the future.

It can be concluded that the cost of production is all the costs that have been sacrificed in the production process or the activity of converting materials into finished products which include raw material costs, direct labor costs and factory overhead costs. Costs that are not related to the units included in determining the cost of goods manufactured are non-production costs.

Full Costing Method Full costing is a determination of production costs that takes into account all elements of production costs into production costs consisting of raw material costs, labor costs, factory overhead costs that behave variable or fixed. Mulyadi (2018) states that, "full costing is a method of determining production costs that takes into account all elements of production costs into production costs, consisting of raw material costs, direct labor costs, and factory overhead costs, both variable and fixed". Sihite & Sudarno (2012) say that "full coting is a method of determining the cost of goods produced that takes into account all elements of production costs, consisting of raw material costs, direct labor costs, and factory overhead costs, both variable and fixed in addition to non-production costs (marketing costs, administrative and general costs). From the above understanding, it can be concluded that the elements of product cost according to this method include:

Raw material cost	IDR. xxx
Direct labor cost	IDR. xxx
Fixed factory overhead costs	IDR. xxx
Variable factory overhead costs	IDR.xxx +
Cost of goods manufactured	IDR.xxx

***Corresponding Author : Fitra Izzadieny**

Variable Costing Method

Variable costing is a method of determining the cost of goods manufactured that only takes into account elements of production costs that behave variables into the cost of goods manufactured, consisting of raw material costs, labor costs, variable factory overhead costs while fixed costs will be charged in a certain period. Mulyadi (2018) explains that, "variable costing is a method of determining production costs that only takes into account variable production costs into production costs, consisting of raw material costs, labor costs, variable factory overhead costs.

Sihite & Sudarno (2012) suggests that, "variable costing is a method of determining the cost of goods manufactured that only charges variable product costs to the cost of goods. This variable costing method is known as direct costing". Production costs that are fixed in variable costing are required as costs for the accounting period in which the costs occur. From the above understanding, it can be concluded that the elements of product cost according to this method include:

Raw material cost	IDR. xxx
Direct labor cost	IDR. xxx
Variable factory overhead costs	IDR. xxx -
Cost of goods manufactured	IDR. xxx

RESEARCH METHOD

This research uses descriptive quantitative. The type of data used is primary data. According to Indriantoro & Supono (2013) primary data are: "Primary data is a source of research data obtained directly from the original source (not through intermediary media)". Examples of primary data are data obtained from respondents through questionnaires, focus groups, and panels, or also data from researcher interviews with sources.

This research uses observation and interview data collection techniques. According to Esterberg (2002) an interview is a meeting of two people to exchange information and ideas through questions and answers, so that meaning can be constructed in a certain topic. From the above understanding, the author concludes that Interview is a data collection technique in the form of a question and answer that can be done directly between the author and the party related to the object being

***Corresponding Author : Fitra Izzadieny**

researched by the author. Analysis of the calculation of cost of goods produced (COGS) using the *Full Costing* method in Seblak SMEs "Saderek Snack" using the following data analysis methods and processes:

Data Analysis Approach

This method aims to describe or illustrate the condition of the COGS calculation carried out by these SMEs. The descriptive approach is used to provide an understanding of how the "Full Costing" method is applied, from cost identification to result analysis.

Data Collection Process

- Interview: Exploring information from SME owners regarding production costs, production processes, and pricing strategies.
- Observation: Direct observation of the production process and cost recording.
- Documentation: Collect documents such as financial statements, raw material purchase receipts, and other cost records.

Primary (from direct observation) and secondary (from related documents or literature) data will be combined to ensure the accuracy of the COGS analysis.

Data Synthesis

All data that has been collected is organized and grouped by cost category:

- Raw Material Cost: The total cost of the main raw materials used in the production process.
- Direct Labor Costs (BTKL): Salaries or wages of workers directly involved in production.
- Factory Overhead Costs (FOH): Indirect costs such as electricity, water, premises rent, and production equipment.

Selling Price Analysis

After the COGS is calculated using the Full Costing method, the selling price of the product is calculated by adding the desired profit margin. This analysis ensures that the selling price not only covers production costs but also generates a profit.

Cost Classification

All costs associated with production are classified into:

- Fixed Cost: Costs that remain unchanged, such as rent.

***Corresponding Author : Fitra Izzadieny**

- Variable Cost: Costs that change according to production volume, such as raw materials.

Full Costing Method

In this method, all production costs (direct and indirect costs) are taken into account to determine the COGS.

- Basic formula: COGS = (Raw Material Cost + BTKL + FOH) / Production Quantity
- Once the COGS is calculated, the results are compared to the selling price to ascertain the profit margin.

The results of this analysis usually provide strategic recommendations to SMEs to optimize production processes, manage costs, and set competitive selling prices.

RESULTS AND DISCUSSION

Results

This interview was conducted with the owner of Saderek Snack, a business engaged in the culinary field with seblak as its main product. The puIDRose of this interview is to understand the management of production costs per month which includes raw material costs, labor costs, overhead costs, as well as the average seblak sold each month and the average selling price per serving of seblak.

From the interview, the owner explained that the cost of raw materials is the biggest expense each month. The ingredients used to make seblak include raw crackers, vegetables (mustard greens, cabbage), meatballs, sausages, eggs, herbs, cooking oil, spices and other ingredients.

Furthermore, the owner also explained about labor costs. Saderek Snack has one permanent employee in charge of serving customers and one part-time courier to deliver orders. The payroll system is done every month.

Overhead costs are also an important component of production costs. These costs include rent, electricity, water, cooking gas, sterofoam, tissue, plastic spoons, plastic, and depreciation of other equipment. Overall, the average total production cost of Saderek Snack each month is around IDR. 11,467,431. with total average

***Corresponding Author : Fitra Izzadieny**

sales per month of around 900 servings. The following is a description of each cost element incurred by Saderek Snack MSMEs.

Raw Material Cost Calculation

Table 1. Raw Material Cost Breakdown

No.	Description	Monthly Needs	Unit Cost	Total
1	Flower Crackers	12 Kg	IDR23,000	IDR276,000
2	Shrimp Crackers	12 Kg	IDR 21,000	IDR252,000
3	Onion Crackers	12 Kg	IDR 21,000	IDR252,000
4	Macaroni			IDR160,000
5	Noodles	4 Bales	IDR 80,000	IDR 320,000
6	Eggs	12 Kg	IDR28,000	IDR336,000
7	Vegetable	16 Kg	IDR9,000	IDR144,000
8	Meatballs	16 Packs	IDR 21,000	IDR336,000
9	Cheese Dumpling	12 Packs	IDR31,000	IDR372,000
10	Cuanki	2x Retrieval	IDR180,000	IDR360,000
11	Enoki Mushrooms	12 Packs	IDR14,000	IDR168,000
12	Pilus Cikur			IDR240,000
13	Chicken Feet	360 seeds	IDR1,000	IDR360,000
14	Lime			IDR 50,000
15	Rebar			IDR60,000
16	Sausages	16 Packs	IDR27,000	IDR432,000
17	Kencur	100 Kg	IDR5,000	IDR 500,000
18	Garlic and Red Onion			IDR264,000
19	Chili	16 Kg	IDR35,000	IDR560,000
20	Seasonings (Salt, , Micin)			IDR200,000
21	Cooking Oil	16 Liters	IDR 17,000	IDR272,000
		TOTAL		**IDR5,914,000**

Source: Interview results with the owner

The cost of raw materials in table 1 is 21 types of raw materials with the total cost of raw materials needed every month amounting to IDR 5,914,000. This cost is calculated based on the purchase price of materials from suppliers and the number of needs adjusted to the average monthly production.

***Corresponding Author : Fitra Izzadieny**

Labor Cost Calculation

Table 2. Breakdown of Labor Costs

Permanent Employee (*full time*) 1 person	Base Salary	IDR1,500,000
	Meal Money	IDR450,000
	Total	**IDR1,950,000**
Part Time Employee (Kurrir) 1 person	25,000/day	IDR750,000
Total		**IDR 2,700,000**

Source: Interview results with the owner

In the table above, the direct labor costs at Seblak Saderek Snack are 1 *full-time* employee with a monthly wage of IDR. 1,500,000 plus food allowance of IDR. 450,000 and 1 *part-time* employee (kurrir) with a monthly wage of IDR. 750,000 with a total amount of IDR. 2,700,000. The payroll system is carried out on a fixed monthly basis to ensure operational continuity.

Calculation of Factory Overhead Costs

a. Auxiliary Materials

Table 3. Breakdown of Cost of Auxiliary Materials

Description	**Price**
Sterofoam	IDR 280,000
Plastic	IDR 228,000
3 Kg LPG Gas	IDR 360,000
Wipes	IDR 20,000
Plastic Spoon	IDR 720,000
Total	**IDR 1,608,000**

Source: Interview results with the owner

b. Electricity and Water Costs

Electricity and Water costs per month: IDR 200,000

c. Rental fee

Rental Fee per month: IDR 1,000,000

***Corresponding Author : Fitra Izzadieny**

d. Equipment Depreciation Cost

Table 4. Breakdown of Equipment Depreciation Costs

No.	Description	Number of Units	Acquisition Price (IDR)	Economic Life (Years)	Residual Value	Depreciation Cost per Year (IDR)	Monthly Depreciation Cost (IDR)
1.	Wok	2	80.000	1	0	80.000	6.667
2.	Spatula	2	16.000	2	0	8.000	667
3.	Stove	1	300.000	5	0	60.000	5.000
4.	Blender	1	180.000	3	0	60.000	5.000
5.	Refrigerator	1	2.450.000	12	0	204.167	17.014
6.	Capitan	2	16.000	2	0	8.000	667
7.	Wooden Table	6	500.000	4	0	125.000	10.417
Total Depreciation							**45.431**

Source: Interview results with the owner

In table 4 there are depreciation costs for Seblak Saderek Snack using the straight-line method. The formula is as follows:

Straight Line Method Formula: **(Acquisition Price - Residual Value) ÷ Economic Life.**Based on the table above, it is known that the amount of depreciation costs per month is IDR 45,431.

Table 5. Total Factory *Overhead* Costs (FOH)

No.	Description	Total (IDR)
1	Cost of auxiliary materials	1.608.000
2	Rental Fee	1.000.000
3	Electricity and Water Costs	200.000
4	Depreciation Expenses	45.431
Total FOH		**2.853.431**

Source: Interview results with the owner

Factory overhead costs include expenses other than raw materials and labor that support the production process. In table 5 the overhead component includes the cost of auxiliary materials, rent, electricity and water costs, and equipment depreciation. Total overhead costs each month averaged IDR2.853.431.

***Corresponding Author : Fitra Izzadieny**

B. Discussion

The method used to calculate the Cost of Goods Manufactured in this case is the *Full Costing* Method. The full costing method is a method of determining production costs that calculates all elements of production costs consisting of raw material costs, direct labor costs, and factory overhead costs, both variable and fixed (Mariana Tandi, 2022) . With this method, all cost elements associated with the production process are calculated thoroughly to determine the cost of goods.

The components calculated in the full costing method include raw material costs, direct labor costs, and factory overhead costs. Raw material costs are all expenses for the main materials used in making products, such as crackers, meatballs, vegetables, spices, cooking oil, and other raw materials in the Saderek Snack business. Direct labor costs include the wages of employees directly involved in production, such as permanent employees who serve orders and delivery drivers. Meanwhile, factory overhead costs include other expenses that support the production process, such as rent, electricity, gas, water, and equipment depreciation.

The first step in calculating using the full costing method is to calculate the total cost of production by adding up raw material costs, direct labor costs, and factory overhead costs. After the total production cost is obtained, the cost of production per unit is calculated by dividing the total production cost by the number of product units produced

Results of Calculation and Analysis of Cost of Goods Manufactured (table and analysis)

Table 6. Results of Calculation of Cost of Goods Manufactured with the *Full Costing* Method

No.	Description	Total Cost
1	Raw Material Cost	IDR 5,914,000
2	Labor Cost	IDR 2,700,000
3	Factory Overhead Costs	IDR 2,853,431
Total		**IDR 11,467,431**
Total production of seblak per month		900 Servings
Cost of Goods Produced Per Portion		IDR 12,742

Source: Interview results with the owner

***Corresponding Author : Fitra Izzadieny**

Calculation with the *full costing* method on raw materials which there are 21 types with a total of IDR 5,914,000 / month. In labor costs, Saderec.snack has 1 permanent employee with a basic salary of IDR 1,500,000 / month and provides food allowances of IDR 450,000 / month. Saderec.snack also has 1 part time employee with a salary of IDR 25,000 / day so that in a month IDR 750,000. with the addition of factory overhead costs consisting of auxiliary materials totaling IDR 1,608,000 / month. Electricity and water costs with a total of IDR 200,000/month. Rental costs amounting to IDR 1,000,000/month. For the last, namely entering the cost of equipment depreciation with an amount of IDR 43,451 / month. Furthermore, starting from the total cost of auxiliary materials, electricity and water costs, rental costs, depreciation costs are summed up and produce a total factory overhead cost of IDR 2,853,431.

Table 6 shows the total production cost of seblak for one month, namely October 2024, amounting to IDR 11,467,431 by producing seblak for one month as many as 900 servings / month. For the total production cost of seblak / portion of IDR 12,742 where the result is obtained from the total amount divided by the amount of production.

CONCLUSIO

Based on the results of calculations using the Full Costing method, the total production cost of seblak for one month is IDR 11,467,431 to produce 900 servings of seblak per month. This cost includes the cost components of raw materials, labor, and factory overhead. Thus, the Cost of Goods Produced (COGS) per serving is IDR 12,742. This result provides a solid basis for determining the selling price of the product and calculating the profit margin.

The factory overhead cost components, mainly auxiliary materials of IDR 1,608,000, electricity and water costs of IDR 200,000, and premises rental costs of IDR 1,000,000, contribute significantly to the total production cost. Therefore, efficiency in the use of auxiliary materials and facility utilization can be a strategy to reduce total costs.

The cost of raw materials is the largest component in total production costs, accounting for approximately 51.5% of total costs. Therefore, raw material

***Corresponding Author : Fitra Izzadieny**

management, such as selecting suppliers with competitive prices, is very important to reduce costs.

With a COGS of IDR 12,742/portion, Saderec.snack needs to set a selling price that not only covers production costs, but also provides a profit margin and takes into account consumer purchasing power.

This research provides a thorough understanding of the production cost structure and supports strategic decision-making in operational management and product pricing.

Seblak Saderek Snack is advised to improve the efficiency of raw material use through evaluation and optimization of the production process. One way is to procure raw materials wholesale or cooperate with suppliers to get more competitive prices. In addition, evaluation of the allocation of work time and the number of workers is very important to make the work system more efficient without reducing product quality.

To reduce overhead costs, Saderek Snack can optimize the efficiency of energy usage, such as electricity and gas, and design a leaner production system. This step can be complemented by regular machine maintenance to prevent breakdowns and additional costs. Technology implementation can also be a solution, for example by using raw material processing machines or implementing a computerized production management system to increase efficiency and reduce costs.

In addition, it is important for Saderek Snack to conduct regular monitoring and evaluation of all production cost components. This monitoring can help identify areas that need improvement so that the production process becomes more efficient.

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***Corresponding Author : Fitra Izzadieny**