

ANALYSIS OF COST OF PRODUCTION USING METHOD FULL COSTING AND VARIABLE COSTING AT THE COFFEE HOUSE ROOM IN 2022

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ABSTRACT

This scientific writing aims to determine the calculation of the cost of goods produced at Ruwang Coffee House using the full costing and variable costing methods. Determination of the cost of goods produced is very important in determining competitive prices, so that the business can compete in the market and can increase business income. The data collection methods used in this research are interviews and observations. Interviews were conducted directly to business owners. This research uses quantitative data and the data used is primary data, where the data is obtained directly by Ruwang Coffee House. The data obtained in the form of the number of sales, raw material costs, labor costs, and factory overhead costs. From the research that has been done, the authors conclude that the calculation of the cost of goods produced using the full costing method has a greater value when compared to using the variable costing method, this is because the full costing method charges all factory overhead costs, the full costing method is better used than using the variable costing method.

Keywords: Cost of Goods Manufactured Using Variable Costing and Full Costing

1. INTRODUCTION

Currently, the development of small and large businesses as well as industrial development plays an important role in the global economy. Indonesia is a developing country with various kinds of industries that are developing rapidly. The current development of the Indonesian economy has indirectly encouraged competition between business actors in various sectors. Currently, competition in the business world is increasingly fierce and economic conditions are unstable, causing raw material prices to fluctuate, thereby affecting the productivity of company product production. The price of raw materials becomes uncertain, which has an impact on the company's productivity in producing products. Therefore, to remain competitive with other products, companies need thought and creativity.

The number of economic actors who continue to emerge, both micro and macro, with different or similar types of business, has become a passion for economic actors in designing products, so that they become more attractive and different. Of course, competition arises between these economic actors to control market share. . Micro, small and medium enterprises (MSMEs) are business groups that tend to have limited information or weak understanding in developing their business.

The role of the business sector micro, small and medium (MSME) In Indonesia's economic development, it is often associated with the government's efforts in this case to reduce the unemployment rate and increase the distribution of income among citizens to reduce the unemployment rate. Micro, small and medium enterprises (MSMEs) have contributed greatly to the government's efforts to accelerate national economic development through land delivery services. Work has an influence on increasing income per person and participating in it increases foreign exchange earnings and strengthens the country's manufacturing system. According to data from the Central Statistics Agency (BPS), the participation of micro, small and medium enterprises (MSMEs) in wealth is large, reaching 61.41%, where employment opportunities for micro, small and medium enterprises (MSMEs) are 60 million units. According to Indef economist Bhima Yudhistira, it is estimated that between 2017 and 2020, the number of micro, small and medium enterprises (MSMEs) will reach 65 million. medium, micro and small business units. The presence of micro, small and medium enterprises (MSMEs) is the most important part of the Indonesian economy, as one of the main factors behind the Indonesian economy. Micro, small and medium enterprises (MSMEs) are one of the main drivers of economic growth in Indonesia and are able to create jobs. The activities of small and medium enterprises (MSMEs) in the national economy are very large. The number has reached 99.9% and the acceptance rate has reached 97%. Currently, small and medium enterprises (MSMEs) contribute 60.34% to gross domestic product (GDP). From this data, Indonesia has the potential to have a strong national economic foundation because of its numbers small businesses small and medium enterprises (MSMEs) very much and the ability to absorb labor is also very large. absorbing labor is also very large. (source: <https://www.liputan6.com/>)

Table 1. National Coffee Consumption in Indonesia

Year	Consumption (thousands of sacks)	Consumption (Tons)
2014 - 2015	4.417	265.020
2015 - 2016	4.550	273.000
2016 - 2017	4.650	279.000
2017 - 2018	4.750	285.000
2018 - 2019	4.800	288.000

Source : *International Coffee Organization 2020*

Based on the table above, it explains that given by *International Coffee Organization* (ICO) in the 2018-2019 period, the amount of Indonesian coffee production capacity of 60 kilograms (kg) and domestic coffee consumption increased to 4,800 bags. Indonesia's national coffee consumption continues to increase from 4,417 thousand bags (equivalent to 265 thousand tons) to 4,800 thousand bags (equivalent to 288 thousand tons), showing that coffee industrialization in Indonesia is very good at creating added value for domestic coffee.

In the current new normal era, the coffee shop business has become a phenomenon. Competition for micro, small and medium enterprises (MSMEs) in coffee shop networks is growing very rapidly, because most of those affected by the pandemic have set up many businesses. *coffee shop*. Increasing micro, small and medium enterprises (MSMEs) in the coffee shop network in the new normal era will of course have a positive impact on the economy of a country, especially Indonesia, provide benefits and has great potential to continue to be developed and must be supported by all related parties. Arabica and robusta coffee businesses are also able to move other sectors, such as the agricultural sector, which has an impact on increasing the productivity of forest land, the trade sector by encouraging diversification of processed coffee products and encouraging the development of farming businesses into trading businesses. As demand for coffee products increases, the quality of coffee farmers in Indonesia is getting better, so they can continue to increase their capacity with knowledge and practices of sustainable agriculture and entrepreneurship. <https://www.kompasiana.com>

The phenomenon of the coffee shop industry, which in recent years has attracted a lot of attention from business people who want to get involved in this field, has motivated researchers to conduct research on the coffee business. The idea for this research was motivated by the researcher's great curiosity about the coffee shop business, how the process of running the business is and whether the business is managed well or not, there are still things that have not been managed optimally. From this thought, the idea emerged to conduct research in one of the coffee shops in Bekasi City, then the researcher chose *Ruwang Coffee House* as a research location.

Space Coffee House is an MSME that operates in the business sector *food and beverage* (F&B) which was founded in August 2020. Previously, the owner was hesitant about starting sales in 2020 because there was a pandemic situation in Indonesia. However, thanks to encouragement from each of the parties involved, this business has started operating officially. *Ruwang coffee house* located in Bekasi City, West Java, it could be said to be one *coffee shop* which is developing. The location of this shop is very strategic, close to Summarecon Mall Bekasi and passed by the general public.

Room Coffee House If the company has calculations to calculate the cost of production, but it is not yet detailed, the company needs to calculate the cost of production correctly. In order to avoid errors during the production process and obtain efficient costs, a calculation process using good and correct methods is needed. Calculation of production costs is the basis for determining sales prices and for obtaining company profits. The importance of determining product costs requires precision and accuracy to obtain maximum profits and be able to compete with other similar companies. To find out whether a micro, small and medium enterprise (MSME) collects, identifies and classifies costs and determines production costs, an assessment is needed.

Based on the above, the author is interested in discussing scientific writing with the title "Analysis of Cost of Goods Production in Determining Product Selling Prices Using the Method *Full Costing* and *Variabel Costing* In the room *Coffee House*"

2. LITERATURE STUDY

2.1 Price

According to (Angipora, 2002) price is the amount of money (possibly plus several goods) needed to obtain several combinations of a product. From a marketing point of view, price is a monetary unit or other measure (including other goods and services) that is exchanged in order to obtain the right to own or use an item or service (Tjiptono, 2008). Factors that affect the price:

2.2 Understanding Cost Accounting

Cost accounting is a branch of accounting that helps management monitor production costs to determine selling prices and make profits. The definition of cost accounting according to experts includes:

1. Mulyadi (2020:7) believes that cost accounting is a process of recording, summarizing, classifying and presenting the costs of making and selling costs of products or services, in a certain way. Cost accounting is a branch of accounting that functions as a management tool to systematically monitor and record cost transactions and present cost information in the form of cost reports.
2. According to (Nuuridha Mattin 2022:1) Cost accounting is a branch of accounting science regarding cost management which provides cost information for a company or organization. Company internal parties really need precise and accurate cost calculations and information in order to gain profits by emphasizing costs effectively and efficiently so that input can be smaller than output.

2.3 Goals and Benefits of Cost Accounting

The objectives and benefits of cost accounting according to experts include:

1. Mulyadi (2018:7) cost accounting has three main objectives:
 - a. Product cost determination
 - b. Cost control
 - c. Making special decisions
2. Nuuridha Mattin (2022:3) states that cost accounting has benefits, namely:
 - a. Determination of principal price
Information on product cost prices shown to outside parties must use common principles. Meanwhile, product cost prices can use unusual principles, for example only taking into account variable costs or what is called variable costing.
 - b. Cost control
In terms of costs, the company can set a cost budget, and in the case of production costs, it can calculate the cost of goods in advance using, for example, the standard cost of goods sold. Standard cost pricing allows a company to determine the portion of costs that should be considered when producing a product. Placement is based on budget and expected costs. Once the actual data is collected, you can compare the two to help create your next budget.
 - c. Decision making
Business owners need to know whether the company should replace old machines with new ones, whether special orders can be accepted, how much the product should be sold for, and how many products the company should sell so that the company does not make a loss. To make this decision, management needs cost data. So cost accounting is useful in providing cost information in decision making steps.

2.4 Understanding Cost of Goods Production

The cost of production is all the cost sacrifices made by a company to produce a product from processing raw materials to finished products. Bustami, Bastian, and Nurlela (2018) state that the cost of production is a collection of production costs consisting of direct raw materials, direct labor, and also factory overhead costs plus basic inventory in the initial process and reduced by product inventory in the final process. So it can be concluded that the cost of production (products cost) is an important element used in assessing the success of a company, both trading and manufacturing companies. The application of the cost of production is very important because the benefit of information on the cost of production is to determine selling prices and is used in determining the cost of inventory of finished products and products in process.

2.5 Production Cost Elements

Production costs are processing raw materials or raw materials into finished materials. In processing these raw materials, production costs or cost of production are required. According to Mulyadi (2015:14) "production costs are a collection of costs incurred by a company in producing an item". Production costs usually consist of three elements:

1. Raw Material Costs (Direct Material Costs)
Raw material costs are the costs used to purchase raw materials used for the production process. As in tofu production, the raw material used is soybeans.
2. Labor Costs (Direct Labor Costs)
Direct labor costs are costs incurred to pay workers who carry out the production process. There are those that are directly related to the production process, there are also those that are not directly related to the production process.
3. Biaya Overhead Pabrik (Overhead Cost)
Factory overhead costs are general costs other than raw materials and direct labor. For example, depreciation costs, costs for electricity, water, telephone, insurance, machine repairs and many other examples. Elements of factory overhead costs include building depreciation and machine depreciation. Depreciation is the process of allocating the cost of fixed assets to costs over their useful life in a rational and systematic manner. The methods used to depreciate include:
 - a. Straight line
 - b. Decreased Balance
 - c. Sum of Year Figures
 - d. Activity Unit

2.6 Method of Determining Cost of Goods Production

The method for determining the cost of production is a way of taking into account elements of production costs into the cost of production. Calculating the cost of production can be done using full costing and variable costing. The following is the method for determining the cost of production

1. Metode Full Costing
Mulyadi (2018:17) the full costing method is a method for determining the cost of production which takes into account all elements of production costs into the cost of production, which consists of raw material costs, direct labor costs, variable factory overhead costs, and fixed factory overhead costs. In the full costing method, factory overhead costs, whether variable or fixed, are charged to the products produced on the basis of rates determined in advance at normal capacity or on the basis of actual factory overhead costs.
2. Metode Variabel Costing
Mulyadi (2018:17) the variable costing method is a method for determining the cost of production which takes into account production costs that behave variable into the cost of production, which consists of raw material costs, direct labor costs and variable factory overhead costs.

3. RESEARCH METHOD

3.1 Object of research

This research uses a case study, the object of this research is to analyze the cost of production in Ruwang *Coffee House* using method *full costing* and variables *costing*, while the subjects in this research are Room *Coffee House* This business operates in the field *food and beverage* (F&B).

3.2 Data Types and Sources

The type of data used is quantitative data. The data source taken for this research is primary data. Primary data where the data collected is in the form of production process documentation, production reports, organizational structure and information on costs in producing finished products that are ready for sale.

3.3 Data Collection Techniques

The author uses several methods in collecting data, namely by:

1. Interview
The author conducted a direct interview with the party concerned, namely the owner of Ruwang *Coffee House* to obtain the information needed to complete the research.
2. Observation
The author collected data by direct observation of activities in Ruwang *Coffee House* to find out about the implementation of these business activities.
3. Documentation
The author recorded data regarding production costs, production results, production and other data related to research on Ruwang *Coffee House*.

3.4 Analysis Techniques

The data analysis technique used is a descriptive method using a quantitative approach. To research using samples of drinks and food that sell the most at Ruwang *Coffee House* and data collection using research instruments, with predetermined objectives. This analysis technique is used to explain the calculation of the cost of production using the method *full costing* and variables costing.

The following are the steps for determining the cost of products using the method *full costing* and variables costing as follows (Mulyadi 2018):

1. Determination of the cost of production method *full costing*
 - a. Identify, analyze Ruwang production costs *Coffee House* which is included in the costs *full costing*.
 - b. Calculating the cost of production using the method *full costing*.

Method Formula *Full Costing*

Raw Material Costs	Xxxx
Direct Labor Costs	Xxxx
Variable Factory Overhead Costs	Xxxx. +
Total Cost Of Production	xxxx

2. Determining the cost of production using the variable method *costing*
 - a. Identify and analyze Ruwang production costs *Coffee House* which is included in variable costing costs.
 - b. Calculating the cost of production using the variable method *costing*

Variable Method Formula *Costing*

Raw Material Costs	Xxxx
Direct Labor Costs	Xxxx
Variable Factory Overhead Costs	Xxxx. +
Total Cost Of Production	xxxx

4. RESULT AND DISCUSSION

The main product produced by Ruwang *Coffee House* is coffee. Apart from coffee, *coffee shop* It also offers a variety of menus *non-coffee* and complementary foods. Based on the results of research data scientifically, researchers examined the number of sales of 5 types of drink menus, namely *Americano*, *cappuccino*, *caffè latte*, *dark chocolate*, *dan lychee tea*. And 3 types of food menu, namely *oriental chicken rice*, *classic fries*, and struggle bananas sold by Ruwang *Coffee House* during 2022 to get an overview of sales. The data obtained in 2022 on the drink menu and food menu is as follows:

Information	Sales in 2022
<i>American</i>	4.500
<i>Cappuccino</i>	4.650
<i>Coffee with milk</i>	4.800
<i>Dark Chocolate</i>	4.600
<i>Lychee Tea</i>	4.900
<i>Oriental Chicken Rice</i>	4.800
<i>Classic Fries</i>	5.400
<i>Banana Struggle</i>	5.000

Source: Space *Coffee House*

The following is a calculation of the cost of production for the beverage menu and food menu using the method *full costing* and variables *costing* :

1. Calculation of Cost of Goods Production *American*

- Raw Material Costs: 45 kg Aceh Gayo coffee + 72 kg granulated sugar = IDR 10,080,000.
- Direct Labor Costs: Barista + waiter = IDR 78,000,000
- Cost *Overhead* Variable Factory (+ Auxiliary Costs): Electricity costs + (24 gallons of mineral water to make coffee) = IDR 36,004,000.

- Cost *Overhead* Fixed Factory: Fixed operational factory overhead costs (waste cleaning costs, security costs and costs *wi-fi*) + factory overhead costs for fixed assets (coffee machine, coffee grinder, chairs, tables and glasses) = IDR 36,772,000.

<i>Full Costing</i>	Amount (Rp)
Raw Material Costs	IDR 10,080,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 33,904,000
Cost <i>Overhead</i> Fixed Factory	IDR 36,772,000
Total Production Costs	IDR 158,756,000
Number of Menu Production <i>American</i>	4,500 glasses
Cost of Production Per Unit	IDR 35,279

<i>Variable Costing</i>	Amount (Rp)
Raw Material Costs	IDR 10,080,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 36,004,000
Total Production Costs	IDR 124,084,000
Number of Menu Production <i>American</i>	4,500 glasses
Cost of Production Per Unit	IDR 27,574

2. Calculation of Cost of Goods Production *Cappuccino*

- Raw Material Costs: 48 kg Arabica coffee + 600 liters milk *foaming* + 84 kg of sugar = Rp 20,220,000.
- Direct Labor Costs: Barista + waiter = IDR 78,000,000
- Cost *Overhead* Variable Factory (+ Auxiliary Costs): Electricity costs + (96 gallons of mineral water to make ice cubes + 24 gallons of mineral water to make coffee + 18 liters of syrup *vanilla*)=Rp 36,292,000.
- Cost *Overhead* Fixed Factory: Fixed operational factory overhead costs (waste cleaning costs, security costs and fees *wi-fi*) + factory overhead costs for fixed assets (coffee machine, coffee grinder, chairs, tables and glasses) = IDR 36,772,000.

<i>Full Costing</i>	Amount (Rp)
Raw Material Costs	IDR 20,220,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 36,292,000
Cost <i>Overhead</i> Fixed Factory	Rp 36.772.000
Total Production Costs	IDR 171,284,000
Number of Menu Production <i>Cappuccino</i>	4,650 glasses
Cost of Production Per Unit	IDR 36,835

<i>Variable Costing</i>	Amount (Rp)
Raw Material Costs	IDR 20,220,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 36,292,000
Total Production Costs	IDR 134,512,000
Number of Menu Production <i>Cappuccino</i>	4,650 glasses
Cost of Production Per Unit	IDR 28,927

3. Calculation of Cost of Goods Production *Coffee with milk*

- Raw Material Costs: 51 kg robusta coffee + 1,080 liters of UHT milk + 84 kg granulated sugar = IDR 29,490,000.

- Direct Labor Costs: barista + waiter = IDR 78,000,000.
- Cost *Overhead* Variable Factory: Electricity costs + (108 gallons of mineral water to make ice cubes + 36 gallons of mineral water to make coffee + 24 liters of caramel syrup + 192 *creamer*) = IDR 45,340,000.
- Cost *Overhead* Fixed Factory: Fixed operational factory overhead costs (waste cleaning costs, security costs and costs *wi-fi*) + factory overhead costs for fixed assets (coffee machine, coffee grinder, chairs, tables and glasses) = IDR 36,772,000.

Full Costing	Amount (Rp)
Raw Material Costs	IDR 29,490,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 45,340,000
Cost <i>Overhead</i> Fixed Factory	Rp 36.772.000
Total Production Costs	IDR 189,602,000
Number of Menu Production <i>Coffee with milk</i>	4,800 glasses
Cost of Production Per Unit	IDR 39,500

Variable Costing	Amount (Rp)
Raw Material Costs	IDR 29,490,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 45,340,000
Total Production Costs	IDR 152,830,000
Number of Menu Production <i>Coffee with milk</i>	4,800 glasses
Cost of Production Per Unit	IDR 31,839

4. Calculation of Cost of Goods Production *Dark Chocolate*

- Raw Material Costs: 60 kg chocolate powder + 1,020 UHT milk + 72 kg sugar = IDR 33,480,000.
- Direct Labor Costs: Barista + waiter = IDR 78,000,000
- Cost *Overhead* Variable Factory: Electricity costs + (96 gallons of mineral water to make ice cubes + 24 gallons of mineral water to make chocolate + 144 *creamer*) = IDR 39,712,000.
- Cost *Overhead* Fixed Factory: Fixed operational factory overhead costs (waste cleaning costs, security costs and costs *wi-fi*) + fixed asset factory overhead costs (ice cube machine, stainless shaker, chairs, tables and glasses) = IDR 28,322,500.

Full Costing	Amount (Rp)
Raw Material Costs	IDR 33,480,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 39,712,000
Cost <i>Overhead</i> Fixed Factory	Rp 28.322.500
Total Production Costs	IDR 179,514,500
Number of Menu Production <i>Dark Chocolate</i>	4,600 glasses
Cost of Production Per Unit	IDR 39,024

Variable Costing	Amount (Rp)
Raw Material Costs	IDR 33,480,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	Rp. 39.712.000
Total Production Costs	IDR 151,192,000
Number of Menu Production <i>Dark Chocolate</i>	4,600 glasses
Cost of Production Per Unit	IDR 32,867

5. Calculation of Cost of Goods Production *Lychee Tea*

- Raw Material Cost: 24 kilos of tea + 120 kg of lychees + 96 kg of granulated sugar = Rp 17,040,000.
- Direct Labor Costs: Barista + waiter = IDR 78,000,000.
- Cost *Overhead* Variable Factory (+ Auxiliary Costs): Electricity costs + (120 gallons of mineral water to make ice cubes + 60 gallons of mineral water to make tea + 24 bottles of 1 liter lychee syrup = IDR 35,620,000.
- Cost *Overhead* Fixed Factory: Fixed operational factory overhead costs (waste cleaning costs, security costs and costs *wi-fi*) + fixed asset factory overhead costs (ice cube machine, filter tea kettle, chairs, tables and glasses) = IDR 28,347,500.

<i>Full Costing</i>	Amount (Rp)
Raw Material Costs	IDR 17,040,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 35,620,000
Cost <i>Overhead</i> Fixed Factory	Rp 28,347,000
Total Production Costs	IDR 159,007,000
Number of Menu Production <i>Lychee Tea</i>	4,900 glasses
Cost of Production Per Unit	IDR 32,450

<i>Variable Costing</i>	Amount (Rp)
Raw Material Costs	IDR 17,040,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 35,620,000
Total Production Costs	IDR 130,660,000
Number of Menu Production <i>Lychee Tea</i>	4,900 glasses
Cost of Production Per Unit	IDR 26,665

6. Calculation of Cost of Goods Production *Oriental Chicken Rice*

- Raw Material Costs: 48 5 kg rice + 720 kg chicken meat *fillet* = IDR 40,512,000.
- Direct Labor Costs: Chef + waiter = IDR 78,000,000.
- Cost *Overhead* Variable Factory (+ Auxiliary Costs): Electricity costs + (12 5 liter cooking oils, 162 kg instant wheat flour, vegetables and food spices) = IDR 40,180,000.
- Cost *Overhead* Fixed Factory: Fixed operational factory overhead costs (waste cleaning costs, security costs, costs *wi-fi*, and gas 12 kg) + fees *overhead* factory fixed assets (stove, refrigerator, rice cooker, chairs, tables, plates and cutlery) = IDR 34,735,000.

<i>Full Costing</i>	Amount (Rp)
Raw Material Costs	IDR 40,512,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 40,180,000
Cost <i>Overhead</i> Fixed Factory	Rp 34,735,000
Total Production Costs	IDR 193,427,000
Number of Menu Production <i>Oriental Chicken Rice</i>	4,800 servings
Cost of Production Per Unit	IDR 40,297

in

Information	Amount (Rp)
Raw Material Costs	IDR 40,512,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 40,180,000
Total Production Costs	IDR 158,692,000
Number of Menu Production <i>Oriental Chicken Rice</i>	4,800 servings
Cost of Production Per Unit	IDR 33,060

7. Calculation of Cost of Goods Production *Classic Fries*

- Raw Material Costs: 1,440 kg of potatoes = IDR 24,480,000.
- Direct Labor Costs: Chef + waiter = IDR 78,000,000.
- Cost *Overhead* Variable Factory (+ Auxiliary Costs): Electricity costs + (24 5 liter cooking oils, 144 kg instant wheat flour, vegetables and food spices) = IDR 39,760,000.
- Cost *Overhead* Fixed Factory: Fixed operational factory overhead costs (waste cleaning costs, security costs, costs *wi-fi*, and 12 kg gas) + factory overhead costs for fixed assets (stove, refrigerator, chairs, table, plates and cutlery) = IDR 34,555,000.

<i>Full Costing</i>	Amount (Rp)
Raw Material Costs	IDR 24,480,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 39,760,000
Cost <i>Overhead</i> Fixed Factory	Rp 34.555.000
Total Production Costs	IDR 177,995,000
Number of Menu Production <i>Classic Fries</i>	5,400 glasses
Cost of Production Per Unit	IDR 32,962

<i>Variable Costing</i>	Amount (Rp)
Raw Material Costs	IDR 24,480,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 39,760,000
Total Production Costs	IDR 142,240,000
Number of Menu Production <i>Classic Fries</i>	5,400 servings
Cost of Production Per Unit	Rp. 26,340

8. Calculation of the Cost of Production of *Perjuangan Bananas*

- Raw Material Costs: 96 bunches of Kepok bananas = IDR 14,400,000.
- Direct Labor Costs: Barista + waiter = IDR 78,000,000.
- Cost *Overhead* Variable Factory (+ Auxiliary Costs): Electricity costs + (18 5 liters of cooking oil, 144 kg of wheat flour, 48 cans of sweetened condensed milk, and 12 2kg blocks of cheese = IDR 40,510,000.
- Cost *Overhead* Fixed Factory: Fixed operational factory overhead costs (waste cleaning costs, security costs, costs *wi-fi*, and 12 kg gas) + fixed asset factory overhead costs (stove, refrigerator, chairs, table, plates and cutlery) = IDR 34,555,000

<i>Full Costing</i>	Amount (Rp)
Raw Material Costs	IDR 14,400,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 40,510,000
Cost <i>Overhead</i> Fixed Factory	Rp 34.555.000
Total Production Costs	IDR 167,465,000
Number of Menu Production <i>Banana Pstruggle</i>	5,000 servings
Cost of Production Per Unit	IDR 33,493

<i>Variable Costing</i>	Amount (Rp)
Raw Material Costs	IDR 14,400,000
Direct labor costs	IDR 78,000,000
Cost <i>Overhead</i> Variable Factory	IDR 40,510,000
Total Production Costs	IDR 132,910,000
Number of Menu Production <i>Banana Pstruggle</i>	5,000 servings
Cost of Production Per Unit	IDR 26,582

9. Comparison of Cost of Goods Production *Full Costing* and *Variables Costing*

After calculating the cost of production using the Ruwang method *Coffee House*, method *full costing*, and method *variable costing*, then you can see the difference in the cost of production. The following is a comparison of the cost of production in the table below.

No	Information	Method <i>Full Costing</i>	Method <i>Variable Costing</i>
1	<i>American</i>	IDR 35,279	IDR 27,574
2	<i>Cappuccino</i>	IDR 36,835	IDR 28,927
3	<i>Coffee with milk</i>	IDR 39,500	IDR 31,839
4	<i>Dark Chocolate</i>	IDR 39,024	IDR 32,867
No	Information	Method <i>Full Costing</i>	Method <i>Variable Costing</i>
5	<i>Lychee Tea</i>	IDR 32,450	IDR 26,665
6	<i>Oriental Chicken Rice</i>	IDR 40,297	IDR 33,060
7	<i>Classic Fries</i>	IDR 32,962	Rp. 26,340
8	<i>Banana Struggle</i>	IDR 33,493	IDR 26,582

Based on the table above, it can be seen that the results of the research that has been carried out show that there is a comparison of the calculation of the cost of production of beverage menus and food menus using the method *full costing* and *variables costing*. There is a difference in price between the method results *full costing* higher than the results of the variable method *costing*.

5. CONCLUSION

5.1 Conclusion

Based on the research that has been carried out, it can be concluded as follows:

1. The calculation of the cost of production using the full costing method includes all calculations of the costs of production activities during the production process.
2. Calculation of the cost of production using the variable costing method shows that the price is lower, this is due to variable factory overhead costs only.
3. Comparison of the cost of production between the full costing method and variable costing, there is a difference or difference in the cost of production between the full costing method and variable costing. The cost of production using the full costing method is higher than the variable costing method.

5.2 Suggestions

The author gives advice to the owner of Ruwang Coffee House, to use the full costing method to calculate the cost of production, because it takes into account the overall costs that have been incurred to produce a product so that it is more detailed and clearer.

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