

## ANALYSIS OF COST OF PRODUCTION USING METHOD FULL COSTING AND VARIABLES COSTING IN THE SPACE COFFEE HOUSE YEAR 2022

**Tulus Pujo Nugroho**  
Gunadarma University

### Article History

Received : April

Revised : April

Accepted : May

Published : May

### Corresponding author\*:

[tulus\\_nugroho2@staff.gunadarma.ac.id](mailto:tulus_nugroho2@staff.gunadarma.ac.id)

No. Contact:

### Cite This Article:

### DOI:

<https://doi.org/10.56127/ijml.v3i2.1449>

**Abstract:** This scientific writing aims to determine the calculation of the cost of production in Ruwang Coffee House using method full costing and variables costing. Determining the cost of production 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 were interviews and observation. Interviews were conducted directly with business owners. This research uses quantitative data and the data used is primary data, where the data was obtained directly by Ruwang Coffee House. The data obtained includes the number of sales, raw material costs, labor costs and factory overhead costs. From the research that has been carried out, the author concludes that the calculation of the cost of production uses the method full costing has a greater value when compared to using the variable method costing, this is due to the method full costing charge all costs overhead factory, method full costing better to use than using the variable method costing.

**Keywords:** Cost of Goods Production Using Variable Costing and Full Costing

## 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.

Room 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.

Space 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"

## RESEARCH METHODS

This research aims to obtain information regarding the performance problems of Vocational High School teachers in cluster 3 of South Tangerang City as well as the variables that are thought to influence this performance. The specific aim is to evaluate the influence of school principal leadership, work motivation, and work discipline on teacher performance in this environment. This research will try to describe and analyze the relationship between the three independent variables and teacher performance, with the hope of providing conclusions that can provide input to various parties related to education at Vocational High Schools in cluster 3 of South Tangerang City.

The research was conducted at Vocational High Schools in cluster 3 of South Tangerang City, the research population consisted of 240 teachers in four Vocational High Schools in cluster 3 of South Tangerang City. Sampling was carried out using proportional random sampling technique, with a total sample of 155 teachers selected randomly from each school. The research method used is a survey method with a correlational approach, which aims to identify the relationship between the independent variable and the dependent variable. D

Data will be collected through questionnaires, interviews and observations. Questionnaires are used to obtain primary data about the variables studied. The questionnaire used is a closed questionnaire, where respondents are asked to choose answers that have been provided by the researcher. This instrument was prepared by the researcher himself based on a literature review and validity and reliability tests. Meanwhile, interviews with leaders and employees in the research environment will provide additional data that cannot be obtained through questionnaires. Observations will also be carried out to obtain further information about the variables being studied. The questionnaire respondents were teachers, while to measure teacher performance, the respondents were the deputy head of curriculum and the school principal. The collected data was processed using multiple linear regression analysis with SPSS 21.00

## RESEARCH RESULTS AND DISCUSSION

### Previous Research

Several previous studies have carried out analyzes related to the cost of production using the method *full costing* and variables *costing*. Veronika W. Pasapan, Rudy J. Pusung, Djeini Maradesa (2023) in their journal shows that the comparison of the calculation of the cost of production between the method used by the company, the method *full costing* and variable methods *costing* show method *full costing* has a nominal figure much higher than the method used by the company and the variable method *costing*.

Then, Rika Sylvia (2018) in her journal analyzed the cost of production, based on the results of calculations carried out by Mama Kokom with her own calculations, *full costing*, and variables *costing*. The calculation results between the three methods, the calculation itself is lower when compared to the full and variable costing methods *costing*. This is because the business owner does not include costs correctly in calculating the cost of production.

Similar research was also conducted by Ninda Arumdal and Riha Priantana (2022), based on the results of this research, obtaining the cost of production using the method *full costing* has included all calculations of the costs of production activities during the production process, so that the cost of production obtained can show a larger figure compared to the calculation of the cost of production using the variable method *costing*.

### Understanding Accounting

Mulyadi (2015:3) accounting (*accounting*) is an accounting system that is an organization of forms, records and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate company management. Accounting can be broadly classified into 2 types, namely financial accounting and management accounting. Cost accounting is not a separate type of accounting from the two types of accounting mentioned above, but is part of both. Accounting is divided into two main types, namely financial accounting and management accounting. Financial accounting produces information primarily to satisfy external parties, while management accounting meets the needs of managers.

### Understanding Costs

Cost is an exchange rate, expenditure or sacrifice that can obtain benefits or sacrifice economic resources. Bustami, Bastian, and Nurlela (2018) argue that costs in a broad sense are sacrifices of economic resources that can be measured in units of money, whether they have occurred, are currently occurring or will occur for certain purposes. Meanwhile, in a narrow sense, costs can be interpreted as the sacrifice of economic resources to obtain assets. So it can be concluded that costs are a sacrifice of economic resources that can be

measured in currency units, whether they have occurred, are currently occurring or will occur with the aim of achieving planned goals.

Mulyadi (2018:8) Cost is a sacrifice of economic resources, measured in units of money, which has occurred or which is likely to occur for a certain purpose. There are 4 main elements in this definition:

1. Costs are a sacrifice of economic resources.
2. Measured in units of money.
3. What has happened or potentially will happen.
4. The sacrifice is for a specific purpose.

### **Cost Classification**

According to Mulyadi (2018) there are several ways to classify costs, including:

1. Classification of costs according to expenditure objects
2. Classification of costs according to main functions in the company
3. Classification of costs according to the relationship between costs and something being financed
4. The behavior of costs according to their behavior in relation to changes in the volume of activity.
5. Classification of costs over the period of benefits.

### **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.

### **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 costs that are variable or called variables *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.

### **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 into finished products. Bustami, Bastian, and Nurlala (2018) state that the cost of

production is a collection of production costs consisting of direct raw materials, direct labor, and also costs *overhead* the factory is added to basic inventory in the initial process and reduced by the inventory of products 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.

### **Objectives and Benefits of Determining Cost of Goods Production**

Information on the cost of production calculated for a certain period of time is useful for management. According to Mulyadi (2010: 65), the benefits of information on the cost of production calculated for a certain period of time are useful for management:

- a. Determining the selling price of the product
- b. Monitor the realization of production costs
- c. Calculate periodic profit and loss
- d. Determine the cost of inventory of finished products and products in process which are presented in the balance sheet.

The application of the cost of production aims to :

- a. Know production costs  
The application of the cost of production aims to find out how much it costs to produce one unit of finished product. This information is important for companies to know the amount of production costs that must be incurred to produce the product.
- b. To determine the results  
To determine a decision by knowing the cost of production, the company can make a decision after taking into account the costs that have been incurred. Accuracy and accuracy in calculating the cost of production must be taken into account to avoid errors. Errors in calculating the cost of production can cause losses for the company.

### **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 Cost*)  
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 Cost*)  
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. Cost *Overhead* Factory (*Overhead Cost*)  
Cost *overhead* Factory 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. Cost elements *overhead* Factories 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

### **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 in the cost of production. Calculating the cost of production can be done by: *full costing* and variables *costing*. The following is the method for determining the cost of production

1. Method *Full Costing*  
Mulyadi (2018:17) method *full costing* is a method of determining the cost of production that takes into account all elements of production costs into the cost of production, which consists of raw

material costs, direct labor costs, *overhead* variable plant, and costs *overhead* permanent factory. In method *full costing*, cost *overhead* factories, whether variable or fixed, are charged for the products produced on the basis of rates determined in advance at normal capacity or on a cost basis *overhead* real factory.

2. Method Variable *Costing*

Mulyadi (2018:17) variable method *costing* is a method of determining the cost of production that takes into account production costs that behave variable into the cost of production, which consists of raw material costs, direct labor costs, and production costs. *overhead* variable factory.

**RESEARCH METHODS**

**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 Space Coffee House This business operates in the field food and beverage (F&B).

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.

**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.

**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 :

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

Method Formula Full Costing

Biaya bahan baku	xxxx
Biaya tenaga kerja langsung	xxxx
Biaya overhead pabrik tetap	xxxx
Biaya overhead pabrik variabel	xxxx +
Total harga pokok produksi	xxxx

Source: Mulyadi, 2018

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

Biaya bahan baku	xxxx
Biaya tenaga kerja langsung	xxxx
Biaya overhead pabrik variabel	xxxx +
Total harga pokok produksi	xxxx

Source: Mulyadi, 2018

**RESULTS AND DISCUSSION****Research result**

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, caffe 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
American	4.500
Cappuccino	4.650
Coffee with milk	4.800
Dark Chocolate	4.600
Lychee Tea	4.900
Oriental Chicken Rice	4.800
Classic Fries	5.400
Banana Struggle	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 :

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.

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

Variable Costing	Amount (Rp)
Raw Material Costs	IDR 10,080,000
Direct labor costs	IDR 78,000,000
Cost Overhead Variable Factory	IDR 36,004,000
Total Production Costs	IDR 124,084,000
Number of Menu Production American	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 granulated sugar = IDR 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.

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

Variable Costing	Amount (Rp)
Raw Material Costs	IDR 20,220,000
Direct labor costs	IDR 78,000,000
Cost Overhead Variable Factory	IDR 36,292,000
Total Production Costs	IDR 134,512,000
Number of Menu Production Cappuccino	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 Overhead Variable Factory	IDR 45,340,000
Cost Overhead Fixed Factory	Rp 36.772.000
Total Production Costs	IDR 189,602,000
Number of Menu Production Coffee with milk	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 Overhead Variable Factory	IDR 45,340,000
Total Production Costs	IDR 152,830,000
Number of Menu Production Coffee with milk	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 Overhead Variable Factory	IDR 39,712,000
Cost Overhead Fixed Factory	Rp 28.322.500
Total Production Costs	IDR 179,514,500
Number of Menu Production Dark Chocolate	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 Overhead Variable Factory	Rp. 39.712.000
Total Production Costs	IDR 151,192,000
Number of Menu Production Dark Chocolate	4,600 glasses
Cost of Production Per Unit	IDR 32,867

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

- Cost of Raw Materials: 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.

Full Costing	Amount (Rp)
Raw Material Costs	IDR 17,040,000
Direct labor costs	IDR 78,000,000
Cost Overhead Variable Factory	IDR 35,620,000
Cost Overhead Fixed Factory	Rp 28.347.000
Total Production Costs	IDR 159,007,000
Number of Menu Production Lychee Tea	4,900 glasses
Cost of Production Per Unit	IDR 32,450

Variable Costing	Amount (Rp)
Raw Material Costs	IDR 17,040,000
Direct labor costs	IDR 78,000,000
Cost Overhead Variable Factory	IDR 35,620,000
Total Production Costs	IDR 130,660,000
Number of Menu Production Lychee Tea	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.

Full Costing	Amount (Rp)
Raw Material Costs	IDR 40,512,000
Direct labor costs	IDR 78,000,000
Cost Overhead Variable Factory	IDR 40,180,000
Cost Overhead Fixed Factory	Rp 34.735.000
Total Production Costs	IDR 193,427,000
Number of Menu Production Oriental Chicken Rice	4,800 servings
Cost of Production Per Unit	IDR 40,297

Information	Amount (Rp)
Raw Material Costs	IDR 40,512,000
Direct labor costs	IDR 78,000,000
Cost Overhead Variable Factory	IDR 40,180,000
Total Production Costs	IDR 158,692,000
Number of Menu Production Oriental Chicken Rice	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.

Full Costing	Amount (Rp)
Raw Material Costs	IDR 24,480,000
Direct labor costs	IDR 78,000,000
Cost Overhead Variable Factory	IDR 39,760,000
Cost Overhead Fixed Factory	Rp 35.755.000
Total Production Costs	IDR 177,995,000
Number of Menu Production Classic Fries	5,400 glasses
Cost of Production Per Unit	IDR 32,962

Variable Costing	Amount (Rp)
Raw Material Costs	IDR 24,480,000
Direct labor costs	IDR 78,000,000
Cost Overhead Variable Factory	IDR 39,760,000
Total Production Costs	IDR 142,240,000
Number of Menu Production Classic Fries	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

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

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

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

### CONCLUSION

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

1. Calculation of the cost of production using the method full costing has included all calculations of the costs of production activities during the production process.
2. Calculation of the cost of production using the variable method costing shows that prices are lower, this is due to costs overhead variable factory only.
3. Comparison of cost of production between methods full costing and variables costing, there is a difference or discrepancy in the cost of production between methods full costing and variabel costing. Cost of goods manufactured using the method full costing higher than the variable method costing.

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

#### REFERENCES

- [1] Arumdalu, N., & Priantana, R. D. (2022). Comparative Analysis of Cost of Goods Production Using Full Costing and Variable Costing Methods for MSMEs in Aceh Besar. *Scientific Journal of Accounting Economics Students (JIMEKA)*, 7(4), 668-678. Banda Aceh: Syiah Kuala University.
- [2] Sylvia, R. (2018). Analysis of Calculation of Cost of Goods Production Using Full Costing Method and Variable Costing at Tahu Mama Kokom Kotabaru. *Journal of Economics and Management*, 12(1), 53-59. Kotabaru: Muhammadiyah University of East Kalimantan.
- [3] Pasapan, Veronika, Rudy J. Pusung, and Djeini Maradesa. (2023). Analysis of full costing and variable costing methods in determining the cost of production of jackfruit seed boba at Subin Mood Boba MSMEs. *Journal of Economic, Management, Business and Accounting Research*, 11(02), 453-463. Sam Ratulangi University, North Sulawesi.
- [4] Mulyadi. 2018. *Cost Accounting*. Fifth Edition Yogyakarta: UPP STIM KPN.
- [5] Mattin, Nuuridha. (2022). *Cost accounting*. Sleman: CV. Star Universe Media.
- [6] Dwi, Aditya Putra. (2018, August 22). MSMEs Contribute 60 Percent to National Economic Growth. <https://www.liputan6.com/>, accessed on 05 November 2023
- [7] Makmuroh, Siti. (2023, August 2). The High Growth of the MSME Sector in Indonesia in the New Normal Era Coffee Shop Network. <https://www.kompasiana.com/> , accessed on 05 November 2023.