ANALYSIS OF CALCULATION OF COST OF PRODUCTION BY COMPARING THE METHODS THAT HAVE BEEN APPLIED BY THE COMPANY AND THE FULL COSTING METHOD FOR DETERMINING THE SELL PRICE FOR SMALL AND MEDIUM ENTERPRISES

(STUDY ON THE TAHU KURING BUSINESS FACTORY)

Meryana Isti Karna Sari, Bayu Pratama
Akuntansi
Sekolah Tinggi Ilmu Ekonomi Indonesia

meryana.isti@gmail.com; bayu_pratama@stei.ac.id

Abstract *- This study aims to (a) analyze the calculation of the cost of production of tofu products carried out by the Tahu Kuring Business Factory, (b) to analyze the calculation of the cost of tofu products using the full costing method and to (c) analyze the differences between full costing methods and methods used used by Tahu Kuring Business Factory and its effect on the selling price of the products produced.*

The data used in this study are primary data. Primary data is taken by conducting interviews directly with the head of the factory who works at the Tahu Kuring Factory, while secondary data is obtained through related books, literature that matches the research title, and the results of the research.

The type of data used in this research is quantitative data. Methods of data collection by recording data regarding production costs, production results, and other data related to company data. This study uses a comparative approach

using data in the form of numbers obtained from the Tahu Kuring Business Factory.

The results of data analysis show that the calculation of the cost of goods manufactured by the Kuring Tofu Business Factory is lower than the calculation of the cost of goods manufactured by the full costing method. The selling price according to the calculation based on the Cost Plus Pricing method is Rp. 5,838, - per package.

So the most appropriate method is the full costing method because this method takes into account all costs incurred in the production process by determining the selling price based on the Cost Plus Pricing method.

Keywords**:** *Full Costing, Cost of Production, Selling Price, Cost Plus Pricing*

I. INTRODUCTION

Manufacturing companies are companies that process raw materials into semi-finished goods or finished goods with various kinds of production processes for sale to customers. The calculation of the cost of goods manufactured is very important for any manufacturing company. The cost of production is the basis for determining company profits and also as a guide in determining the selling price of the product (Aulia Rahman and Winanto Nawarcono: 2015).

Errors in determining the method of calculating the cost of goods manufactured make the selling price set too low or too high. This has an impact on the incompatibility of the expected benefits with the benefits that are actually obtained. Controlling production costs is one way that can be done to increase cost efficiency.

The full costing method is a method of determining the cost of goods manufactured by taking into account all elements of production costs both variable and fixed into production costs consisting of raw material costs, direct labor costs and factory overhead costs (Mulyadi, 2012). By taking into account fixed costs in the cost of goods manufactured both for finished goods and goods in process, the company will obtain accurate production costs and can set a more competitive selling price.

Tahu Kuring business is a small business that is engaged in the production of tofu and produces it every day and continuously, not based on orders made by consumers. Tahu Kuring business as an industrial company that cannot be separated from other similar business competition, therefore the company must be able to carry out its operations effectively and efficiently so as to maximize company profits.

The calculation of the cost of production is calculated by means of the traditional costing method applied to the Tahu Kuring Business. There are several costs that are not recognized and are not charged to the total product, such as indirect labor costs, costs for supporting materials, maintenance and maintenance costs and depreciation costs for machines and buildings. Therefore, the author wants to discuss and conduct research for the comparison of the accuracy of the two methods of determining the cost of goods manufactured under the title "Analysis of the Calculation of Cost of Production by Comparing the Methods That Have Been Applied by Companies and the

Full Costing Method to Determine the Selling Price of Small and Medium Enterprises (Study In the Tofu Kuring Business Factory) ".

II. LITERATURE REVIEW

2.1 Theory Basis

2.1.1. Definition of Small and Medium Enterprises

Micro, Small and Medium Enterprises, abbreviated as UMKM, is a term that refers to a type of small business that has a net worth of at most IDR. 500,000,000 excluding land and buildings for business and independent businesses. Micro, small and medium enterprises are a large number of businesses and have an important role for the economy in Indonesia, because they play a role in creating jobs in Indonesia. MSMEs are also a business group that can withstand the various economic turmoil that has been experienced by Indonesia so far.

a. Small business

According to Law Number 20 of 2008, the definition of Small Business is an independent productive economic business, carried out by an individual or a business entity that is not a subsidiary or branch of a company that is owned, controlled, or is part of, either directly or indirectly. from medium-sized or large-scale businesses that meet the criteria for Small Businesses as referred to in this Law. The criteria for small-scale businesses are productive businesses that are small in scale and meet the criteria for net assets of IDR 50,000,000 (fifty million rupiah) and a maximum of IDR 200,000,000 (two hundred million rupiah) excluding land and buildings where the business is located. or having sales of at most IDR. 1,000,000,000.00 (one billion rupiah) per year.

b. Medium Enterprises

Medium Enterprises as referred to in Law Number 20 of 2008 are productive economic enterprises that are independent, carried out by individuals or business entities that are not subsidiaries or branches of companies that are owned, controlled, or become part of, either directly or indirectly, with Small or large businesses with a total net worth of IDR. 500,000,000.00 (five hundred million rupiah) up to a maximum of IDR. 10,000,000,000.00 (ten billion rupiah) excluding land and buildings for business or annual sales proceeds of IDR. 2,500,000,000, - (two billion five hundred million rupiah) up to IDR. 50,000,000,000.00 (fifty billion rupiah).

2.1.2. Cost accounting

Supriyono (2011: 12) states that cost accounting is a branch of accounting which is a management tool in monitoring and recording cost transactions systematically and presenting cost information in the form of cost reports. Mulyadi (2010: 7) states that cost accounting is the process of recording, classifying, summarizing, and presenting artificial costs and selling products or services, in certain ways, as well as interpreting them.

Mulyadi (2010: 8) states that costs are the sacrifices of economic resources measured in money, which have happened, are happening or are likely to occur for certain purposes. From the definition or understanding of the cost, it can be interpreted that cost is a sacrifice of economic resources to obtain assets or it can also be interpreted that costs are sacrifices of economic

resources that can be measured in units of money that have potentially occurred to achieve certain goals.

2.1.3. Cost

According to V. Wiratna Sujarweni (2015: 12) "Cost is the sacrifice of economic resources measured in units of money in an effort to get something to achieve certain goals, both those that have happened and have not happened / have just been planned."

According to Hansen & Mowen (2015: 42) costs are "cash or cash equivalent value sacrificed to obtain goods or services that are expected to provide current or future benefits to the organization."

Meanwhile, according to Carter in Krista (2013: 30) states that the definition of costs is as: "An exchange rate, expenses or sacrifices made to ensure the acquisition of benefits". Based on the above understanding, it can be said that costs are sacrifices made either in the form of outflows or reduction of assets or liabilities in order to obtain benefits. This means that if the sacrifice does not produce benefits, then it is a loss that must be borne by the company.

So, according to some of the above definitions, it is stated that a cost is an expense or sacrifice that is incurred to obtain goods or services which are expected to benefit both now and in the future.

2.1.4. Cost of Goods Sold (CoGS)

Understanding according to Mulyadi (2012: 14), namely "Cost of goods sold is a number of costs incurred to process raw materials into finished products that are ready for sale". Meanwhile, according to Bustami and Nurlela (2010: 49), the cost of goods sold is: A collection of production costs consisting of direct raw materials, direct labor, and factory overhead costs plus product inventory in the initial process and less product supplies in the final process.

The above definitions can be concluded that the cost of production is the costs used during the production process, where these costs include the cost of raw materials, labor costs, and factory overhead costs.

HPP includes all direct materials, direct labor and factory overheads incurred to produce goods or services. HPP consists of three main components, namely:

1. Direct raw materials which include: material purchase costs, purchase discounts, purchase transportation costs, storage costs, and others.

2. Direct labor which includes all the wages of employees who are directly involved in the process of making raw materials into finished goods or goods ready for sale.

3. Factory overhead costs include all costs outside of the cost of direct material costs and direct wages.

2.1.5. Calculation of Cost of Goods Sold (CoGS)

The calculation of the cost of production is to determine the amount of production costs incurred in producing an item. So the cost of production is a sacrifice that must be removed from

every material used in the production process, everything must be calculated in detail and correctly in order to obtain the expected income. There are three methods of calculating the cost of goods manufactured, namely:

1. The actual cost method (Actual Cost)

In this method, the calculation of the cost of production per unit is based on actual raw material costs, real direct labor costs, and actual factory overhead costs.

2. Normal Costing Method

In this method, raw material costs and direct labor costs are based on actual costs because these costs are easy to trace to a particular product and factory overhead costs use upfront loading rates.

3.Standard Costing method

In this method, the company first sets the cost of goods per unit using a certain standard, so that the cost of goods per unit is not the actual cost but the cost of goods that should be.

Included in the elements of the cost of goods manufactured are as follows:

a. Labor costs

Labor is the physical or mental effort used in making a product. Labor costs are one of the cost conversions to convert raw materials into finished products. Labor costs included in the calculation of production costs are classified into direct labor costs and indirect labor costs.

b. Factory Overhead Costs

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 according to Mulyadi (2012: 194) are production costs other than raw material costs and direct labor costs which are grouped into the following groups:

• Cost of auxiliary materials

• Repair and maintenance costs

• Indirect labor costs

• Costs incurred as a result of the valuation of fixed assets

• Costs incurred as a result of the passage of time

• Other overhead costs that directly entail spending money.

2.1.6 The Cost of Goods Sold Calculation Method

The method of calculating the cost of goods manufactured is a way of calculating the elements of production costs into the cost of goods manufactured. Halim et al. (2013: 47) states that the method of determining the cost of the product is to charge all production costs (raw material costs, labor costs, and factory overhead costs), both fixed and variable, to the product or service. In calculating the cost elements into the cost of goods manufactured, there are two methods, namely full costing and variable costing.

a. Full Costing Method

Mulyadi (2012: 17) states that, "Full costing is a method of determining production costs that takes into account all cost elements, consisting of raw material costs, direct labor costs, and factory overhead costs, both variable and fixed".

Widilestariningtyas et al. (2012: 16), states that full costing is a method of determining the cost of production that takes into account all elements of production costs, which consist of raw material costs, direct labor costs, and factory overhead costs, both variable and fixed plus non-production costs (costs marketing, administrative and general costs).

From the above understanding it can be concluded that the elements of the cost of the product according to this method include:

Raw material costs	IDR. xxx
Direct labor costs	IDR. xxx
Fixed factory overhead costs	IDR. xxx
Variable factory overhead costs	IDR. xxx +
The cost of Goods Sold	IDR. Xxx

b. Variable Costing Method

Mulyadi (2012: 18) explains that, "Variable costing is a method of determining production costs which only takes into account costs that have variable behavior into production costs, which consist of raw material costs, direct labor costs, and variable factory overhead costs.

Widilestariningtyas et al (2012: 67) stated that, "variable costing is a method of determining the cost of goods manufactured which only imposes variable production costs into the cost of the product. This variable costing method is known as direct costing.

Based on the above understanding, it can be concluded that the elements of the cost of the product according to this method include:

Raw material costs	IDR. xxx
Direct labor costs	IDR. xxx
Variable factory overhead costs	IDR. xxx +
The cost of Goods Sold	IDR. Xxx

2.1.7. Selling price

According to Supriyono (2013: 211) the selling price is the monetary amount charged by a business unit to consumers for the products or services it sells, with the hope that the selling price charged can cover the full costs associated with the product or service and can generate profit. the company wants.

According to Krismiaji & Aryani (2011: 325), the general approach in determining the selling price is to add a profit estimate (mark up) to the cost of goods. Mark up is the difference between the selling price and the cost of the product. The mark up is usually a certain percentage of

the cost of the product. This approach is called cost-plus pricing because a predetermined mark up percentage is added to the cost of goods sold to determine the selling price.

According to Halim, et al. (2013: 47), determining the selling price of a product or service is an important type of management decision making. For management, determining the selling price of a product or service is not only a policy in the marketing or financial sector, but is a policy relating to all aspects of the company's activities. The selling price of a product or service, in addition to affecting the sales volume or the number of buyers of the product or service, will also affect the company's total revenue.

According to Wiratna (2015) the general approach in determining the selling price is to add the estimated profit (markup) to the cost of goods manufactured, or in other words all costs or full total costs plus the percentage of profit expected by the company. This approach is called cost-plus pricing. According to Wiratna (2015) there are several methods in pricing, namely:

1. The cost-based selling price method

    a. Cost plus pricing method

    Cost - Plus Pricing, because the selling price is determined by adding future costs with a markup percentage (an addition above the total cost) calculated by a certain formula.

    b. Mark up pricing method

    c. BEP (Break Even Point) pricing

2. The method of determining the selling price based on the price of competitors / competitors.

3. Pricing on request

2.1.8. Selling Price Determination Strategy

Two forms of strategy that companies can apply to determine the selling price of a new product or service are as follows:

a. Market Skimming Price is a form of strategy to determine the selling price of a new product or service, by determining the initial selling price is relatively high. The objective of this strategy is for the company to obtain maximum profit in the short term.

b. Pricing as low as possible (Market Penetration Price) is a form of strategy to determine the selling price by determining the initial selling price relatively low, so that the company can gain a larger market share for the product or service in the short term.

2.2 Research Conceptual Framework

This research was conducted to analyze the costs incurred in calculating the cost of production of the Tahu Kuring Factory and the determination of the resulting selling price. In calculating the cost of production, the company has not described the actual costs incurred because the company has not accurately detailed the factory overhead costs.

In this study, the researcher will compare the method of calculating the cost of goods manufactured by the company with the calculation of the cost of goods manufactured using the full costing method. The results of the calculations with these two methods will be analyzed to see the

difference in the calculation of the cost of producing tofu and to find out the effect on the product selling price. So it can be determined which method is effective to use in calculating production costs so that companies can choose the right, effective, and efficient method of calculating the cost of production in an effort to create a competitive selling price and can compete in the market.

III. RESEARCH METHODS

3.1. Research Strategy

3.1.1. Types of research

Data analysis in this study the authors used descriptive analysis with the calculation of the basic formula for determining the cost of goods in full costing. According to the general approach, the concept of determining the selling price for a product is to add the estimated profit (mark up) to the cost of goods. Descriptive design is a research design that is structured in order to provide a systematic description of scientific information originating from the subject or object of research (Sanusi, 2017: 13). Sugiyono (2014: 53) says that descriptive research is research conducted to determine the existence of an independent variable, either one or more variables without making comparisons or looking for the relationship between variables.

3.1.2. Comparative Approach

This study uses a comparative approach by using data in the form of numbers obtained from the Tahu Kuring Factory. According to Sugiyono (2014: 54) comparative research is research that compares the state of one or more variables in two or more different samples, or two different times.

3.2. Definition and Operationalization of Variables

Research variables that are the object of this research are:

1. Cost of production

The cost of production is the amount of sacrifice a company makes to produce a good, either directly or indirectly.

2. The method of determining the cost of goods manufactured

The method of determining the cost of product is calculating all elements of labor costs in the cost of goods manufactured. In calculating the cost elements in the cost of goods manufactured, there are two approaches, namely the full costing method and the method that has been applied by the company.

3. Determining the selling price of the product.

Determining the selling price of a product is an important type of management decision making. For management, determining the selling price of a product or service is not only a policy in the marketing or financial sector, but is a policy relating to all aspects of the company's activities. The selling price of a product, besides affecting the sales volume or the number of buyers of the product or service, will also affect the company's total revenue.

3.3. Research Data and Data Collection

3.3.1. Research data

Sources of data used in this study are primary data and secondary data. Primary data obtained directly from this study in the form of interviews by asking the subject under study and taking production data of Tahu Kuring Business. Secondary data is obtained through related books and in accordance with the research title, the results of previous research and existing data in the Tahu Kuring Factory. The type of data used in this research is quantitative data.

3.3.2. Data collection

The methods used in data collection are:

1. Interview Techniques (interview)

The method of data collection is by interviewing the owners of the Tahu Kuring Business to obtain information related to the problems in this study.

2. Library Research

Library research, which is to understand well the theory concerning the subject matter under study by reviewing and studying books and articles related to research issues (Rahmadani, 2014).

3. Documentation Techniques

The method of collecting data is by recording data on production costs, production results, and other data related to company data.

3.4. Research Analysis Unit

Selection of Tahu Kuring Business because it is engaged in manufacturing, namely producing and marketing tofu. Based on the above criteria, the writer considers it suitable to be used as a place for research on the cost of goods manufactured as well as the willingness of the owner to provide the data needed in conducting research.

3.5. Data analysis method

Data analysis was carried out by quantitative analysis by calculating the cost of production used by the company, namely the traditional method (traditional costing) where in calculating the cost of production, factory overhead costs are allocated based on units or volume based measurements.

IV. RESULTS AND DISCUSSION

4.1. The calculation of the cost of producing tofu uses the method the company has implemented in January 2020

The calculation of the cost of producing tofu that has been carried out by the Tahu Kuring Business company uses a simple calculation method and does not specify all the costs incurred in the production process. In calculating the cost of producing tofu, the company only charges raw material costs, namely soybeans, wood costs, electricity costs and labor costs.

Table the calculation of the cost of producing tofu uses the method the company has implemented in January 2020

Costs	Needs Cost Per Month	Price Per Need (IDR)	Amount (IDR)
Soybeans (Kg)	10.800	10.000	108.000.000
Labor (per dish)	720	28.000	20.160.000
Salt (Kg)	720	3.000	2.160.000
Electricity cost			1.600.000
Firewood (garage truck)	4	1.500.000	6.000.000
Solar Reserve			100.000
Total cost			138.020.000,-
Number of Tofu Production (Cut)			518.400
Cost of Goods Sold per piece			**IDR. 266,24,-**

Source: Processed from primary data from the Tofu Kuring Business Factory, January 2020

4.2. Calculation of the Cost of Tofu Production using the Full Costing Method in January 2020

In this study, the data used were production data in January 2020. During January 2020, the Tofu Curing Factory produced 10,800 kilograms of soybeans, which produced 518,400 pieces of tofu.

a. Raw Material Costs

The main raw material used in making tofu is soybeans. The tofu business in this study requires approximately four and a half quintals of soybeans to produce tofu per day, with about 30 kg of salt used. The raw materials used to make tofu are soybeans and salt. To calculate the cost of raw materials required per piece of tofu, see:

Table of expenditure of raw material costs tofu in January 2020

Raw materials production	**Needs for one month (KG)**	**Price per kilogram (IDR)**	**Cost (IDR)**
Soybeans	10.800	10.000	108.000.000
Salt	720	3.000	2.160.000
Total biaya bahan baku			**IDR. 110.160.000,-**

Source: Processed from primary data of Tofu Kuring Business, 2020

b. Direct labor costs

Table of use of direct labor costs for January 2020

Share of work	**Production process one month**	**Wages per production (IDR)**	**Cost (IDR)**
Milling	720	7.000	5.040.000
Printing	720	7.000	5.040.000
Cooked	720	7.000	5.040.000
Packaging	720	7.000	5.040.000
Total Direct Labor Costs			**IDR. 20.160.000,-**

Source: Processed from primary data from the Tofu Kuring Business factory, January 2020

c. Factory Overhead Costs

Factory overhead costs are costs that affect the production process indirectly. These costs are often not calculated in detail by companies in calculating the cost of production. The following are the overhead costs used in the Tofu Kuring Business factory in January 2020:

Table of factory overhead costs for January 2020

Description	**Total Cost (IDR)**
Indirect Labor Costs	20.900.000,-
Cost of Auxiliary Materials	7.744.000,-
Solar Cost	100.000,-
Maintenance and Maintenance Costs for Milling Machines and Diesel engines	250.000,-
Depreciation Costs of Machinery, Equipment, Buildings and Vehicles	1.824.444,-
Total factory overhead costs for January 2020	**IDR. 30.818.444,-**

Source: Processed from primary data from the Tofu Kuring Business factory, 2020

After knowing the direct raw material costs, direct labor costs and factory overhead costs, the full costing method can be calculated. Table below presents the process of calculating the cost of goods manufactured using the full costing method.

Table of Calculation of Cost of Production per piece of tofu using the full costing method in January 2020

Description	Total Cost (IDR)
Direct Raw Material Costs	110.160.000,-
Direct labor costs	20.160.000,-
Factory overhead costs	30.818.444,-
Total Fees in January 2020	161.138.444,-
Number of Production (pieces)	518.400
Cost of production using the full costing method	**310,8,-**

Source: Processed from primary data from the Tahu Kuring Business factory, 2020

4.3 Comparison of the results of the calculation of the cost of production based on the method that has been applied by the company with the cost of production of the full costing method

Description	The method the company has applied (IDR)	Full Costing Method (IDR)	Difference (IDR)
Tofu	266,24,-	310,8,-	44.56,-

Source: Processed from primary data from the Tahu Kuring Business factory, 2020

The difference in production costs is IDR. 44.56, - per piece of tofu. The number of tofu production in January 2020 was 518,400 pieces. So the difference in cost calculations that occurred in January 2020 was IDR. 23,099,900, -

4.4 Determination of Selling Price Based on the Calculation of Cost of Production

4.4.1. Determination of the Company's Selling Price

Based on the cost of production resulting from the calculation method that has been applied by the company of Rp. 266,2, - per piece of tofu. In one package contains ten pcs of tofu, so that the cost of production per package is Rp. 2,662, - The selling price set by the company is currently Rp. 5,000, - per package. For more details, it can be seen in the following table:

Company profit margin calculation table

Product	CoGS per Pcs (IDR)	Contents Per Package (pcs)	COGS per package (IDR)	Selling Price (IDR)	Profit per package (IDR)	Profit margin
Tofu	266,2	10	2.662	5.000	2.338	87,8%

Source: Data processed (2020)

4.4.2 Selling Price Determination Cost Plus Pricing Method Based on Cost of Production, Full Costing Method

Total Fees in January 2020	IDR. 161.138.444,-
Profit margin (87.8% x Total Cost)	IDR. 141.479.554,-
Total Selling Price	IDR. 302.617.998,-
Total Tofu Production	518.400 Pcs
Selling price method Cost Plus Pricing per pcs	IDR. 583,8
Selling price method Cost Plus Pricing	**IDR. 5.838,-**

Source: Data processed (2020)

4.5. Comparison of the calculation results of the company's selling price and the selling price of the cost plus pricing method

Information	the selling price of the company	The selling price of the Cost Plus Pricing Method	Difference
Tofu	IDR. 5.000,-	IDR. 5.838,-	IDR. 838,-

Source: Processed from primary data from the Tahu Kuring Business factory, 2020

The difference in production costs is IDR. 838, - per package. The number of tofu production in January 2020 was 51,840 packages. So the difference in the calculation of the selling price that occurred in January 2020 was IDR. 43,441,920,-

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion on Cost of Production

1. The calculation of the cost of tofu production that has been carried out by the Tahu Kuring Factory is still very simple by calculating the costs incurred in the production process, the costs calculated by the Tahu Kuring Business factory as production costs are the cost of soybeans, labor costs, costs. salt, electricity costs, firewood costs, and diesel reserve costs. There are still factory overhead costs incurred in the production process but these costs have not been calculated by the Tahu Kuring Factory. The results of the calculation of the cost of production

carried out by the Tahu Kuring Business factory for the tofu products produced is IDR. 266,24, -.

2. The calculation of the cost of goods manufactured using the full costing method at the Tahu Kuring Business Factory is to calculate all costs incurred in the tofu production process. Costs charged to tofu production are raw material costs including soybean and salt costs, direct labor costs and factory overhead costs including indirect labor costs, auxiliary material costs such as filter cloth costs, electricity costs, firewood costs, diesel costs and maintenance costs and maintenance costs for milling machines and diesel engines. The results of the calculation of production costs with the full costing method resulted in a production cost of IDR. 310,8, -.

3. The calculation of the cost of production between the method that has been applied by the company and the full costing method has a difference. In calculating the cost of goods manufactured using the full costing method, the resulting cost of goods manufactured is greater than the calculation of the cost of goods manufactured by the company. The difference in production costs between the two methods is IDR. 44.56 with tofu production in January 2020 as many as 518,400 pieces of tofu. So the difference in calculating the cost of producing tofu in January 2020 is IDR. 23,099,904, -.

5.2. Conclusion on the selling price

1. Tahu Kuring Factory sells the tofu it produces at a selling price of IDR. 5,000, - contains 10 pieces of tofu with a production cost of IDR. 2,662, -. This resulted in a profit margin of 87.8%.

2. The normal selling price (Cost Plus Pricing) method is determined by adding the total cost of production to the margin value. The total cost of production based on the full costing method is IDR 161,138,444 plus the profit margin that the company receives is 87.8%.

3. The calculation of the selling price that has been set by the company at this time and the normal selling price method (Cost Plus Pricing) has differences. In calculating the company's selling price, the price set is smaller than the normal selling price (Cost Plus Pricing) using the full costing method of production cost. The difference in selling prices between the two methods is IDR. 838, - packaging. The number of tofu production in January 2020 was 51,840 packages. So the difference in the calculation of the selling price that occurred in January 2020 was IDR. 43,441,920, -.

5.3. Suggestion

1. In calculating the annual cost of production, the company should use the full costing method because the full costing method is more accurate in calculating the cost of production than the method currently applied by the company. The full costing method details all production costs associated with the production process so that the calculation results of the cost of goods manufactured show the actual results incurred during the production process.

2. Tahu Kuring Business Factory should adjust the selling price based on the normal selling price (Cost Plus Pricing) with the cost of production of the full costing method. By adjusting the selling price based on Cost Plus Pricing, it is expected that based on the number of units produced, production and sales results can increase, so the profits will be even greater so that the company can grow even bigger both in terms of production and in terms of marketing and can compete with similar products produced by another company.

DAFTAR REFERENSI

Andre Henri Slat. 2013. Analisis Harga Pokok Produk Dengan Metode Full Costing Dan Penentuan Harga Jual. *ISSN 2303-1174 Jurnal EMBA Vol.1 No.3 Juni 2013, Hal. 110-117*

Aulia Rahman. Winanto Nawarcono. 2015. Analisis Perhitungan Harga Pokok Produksi Sebagai Dasar Penentuan Harga Jual Produk Batik Pada Batik Larissa Pekalongan. *ISSN-1411-388, 2015, Hal 65*

Aydın Gersil, Cevdet Kayal. 2016. A Comparative Analysis Of Normal Costing Method With Full Costing And Variable Costing In Internal Reporting. International *Journal of Management (IJM)Volume 7*. Issue 3. March-April 2016

Batubara, Helmina. 2013. Penentuan Harga Pokok Produksi berdasarkan Metode Full Costing pada Pembuatan Etalase Kaca dan Alumunium di UD ISTANA ALUMUNIUM MANADO. *Jurnal. Vol 1 No 3 September 2013. ISSN 2303-1174*. Fakultas Ekonomi. Universitas Sam Ratulangu, Manado.

Bintang Komara, Ade Sudarma. 2016. Analisis Penentuan Harga Pokok Produksi Dengan Metode Full Costing Sebagai Dasar Penetapan Harga Jual Pada Cv Salwa Meubel. *Jurnal Ilmiah Ilmu Ekonomi ISSN 20886969 Vol. 5 Edisi 9. Okt 2016.*

Bustami, B dan Nurlela. (2010). *Akuntansi Biaya*. Yogyakarta: Graha Ilmu.

Carter, William K. (2010). *Cost Accounting*. Diterjemahkan oleh Krista dengan judul *Akuntansi Biaya*. Buku 1. Edisi 14. Jakarta: Salemba Empat.

Dominik Jasinski, aJames Meredith, Kerry Kirwan. 2015. *A comprehensive review of full cost accounting methods and their applicability to the automotive industry, D. Jasinski et al. / Journal of Cleaner Production 108 (2015) 1123e1139*

Dwi Urip Wardoyo. 2016. Analisis Perhitungan Harga Pokok Produksi Dan Penentuan Harga Jual Atas Produk (Studi Kasus Pada PT Dasa Windu Agung). *ISSN 2527 – 7502. Jurnal Riset Manajemen dan Bisnis Vol.1, No.2, Oktober 2016. Hal : 183 -190*

Erni Rosiani Salindeho. 2015. Analisis Perhitungan Harga Pokok Produksi Pada Ud. The Sweetets Cookie Manado. *ISSN 2303-1174. Jurnal EMBA Vol.3 No.1 Maret 2015, Hal. 26-33*

Halim Abdul, supomo bambang, kusufi syam muhamad. 2013. Akuntansi Manajerial. Edisi kedua Cetakan ketiga. Fakultas Ekonomika dan Bisnis UGM, Yogyakarta.

Hansen,Don R; Mowen, Maryanne M. 2015. Cornerstones of Cost Management. 3rd edition. Mason,OH: Cengange Learning

Ikatan Akuntan Indonesia. 2014. *Standar Akuntansi Keuangan.* Salemba Empat. Jakarta

Krismiaji, Y Anni Aryani. (2011). Akuntansi Manajemen. Edisi 2. UPP STIM YKPN, Yogyakarta.

Mulyadi. 2010. Akuntansi Biaya Edisi 6. UUP. AMP.YKPKN. Yogyakarta.

Mulyadi. 2012. Akuntansi Biaya. Edisi kelima. Yogyakarta: Unit Penerbit dan Percetakan Akademi Manajemen Perusahaan. YKPN.

Munawaroh & Jasmine, 2012. *Kue kering Sederhana Pilihan Kawanan Pustaka*, Transmedia Pustaka.

Mursyidi. 2010. *Akuntansi Biaya.* Bandung. PT. Refika Aditama.

Orhan BOZKURT, Şükrü DOKUR, Adem YILDIRIM. 2014. "The Importance of Cost Calculation Method in the Accounting and Management of Turkish Operating Costs:A Research within the Scope of TAS-2. International Journal of Academic Research in Accounting. Finance and Management Sciences.Vol. 4. No.2. April 2014

Perkembangan Data Usaha Mikro, Kecil, Menengah (Umkm) Dan Usaha Besar (Ub) Tahun 2012 – 2013. *Kementerian Koperasi*. Diakses pada tanggal 13 Januari 2018 http://www.depkop.go.id/berita-informasi/data-informasi/data-umkm/

Pricilia, J.J. Sondakh. A.T. Poputra. 2014. Penentuan Harga Pokok Produksi Dalam Menetapkan Harga Jual Pada Ud. Martabak Mas Narto Di Manado. *ISSN 2303-1174. Jurnal EMBA 1077 Vol.2 No.2 Juni 2014, Hal. 1077-1088*

Siregar, Baldric. Suripto, Bambang. Hapsoro, Dodi. Widodo Lo, Eko. Herowati, Erlina. Kusumasari, Lita & Nurofik. 2013. *Akuntansi Biaya,* Edisi 2. Jakarta: Salemba Empat.

Supriyono, 2011. Akuntansi Biaya .edisi 2, BPFE.Yogyakarta.

Sugiyono. 2014. Metode Penelitian Kualitatif dan R&D. Alfabeta. Bandung.

Sugiyono, 2015, Metodologi Penelitian Pendidikan Kuantitatif dan Kualitatif dan R&D,Alfabeta, Bandung.

V. Wiratna Sujarweni. 2015. Sistem Akuntansi. Pustaka Baru Press

Widilestariningtyas. *Et al.*, (2012). *Akuntansi Biaya*. Edisi Kesatu. Graha Ilmu: Yogyakarta

https://www.bi.go.id/id/tentang-bi/uu-bi/Documents/UU20Tahun2008UMKM.pdf diakses 11 Mei 2019