

Full Costing Analysis of the Cost of Goods Manufactured as a Basis for Pricing Decisions: A Case Study of the Warung Cemilan Bolen Micro-Enterprise

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Abstract

Micro-enterprises in the food sector often set their selling prices without a systematic calculation of the cost of goods manufactured (COGM). This study examines the cost structure of Warung Cemilan, a micro-enterprise on Pembangunan Street that has produced bolen pastries since 2024, and tests whether its current price of IDR 4,000 per piece is supported by a full costing calculation. A descriptive quantitative case study was used, drawing on data supplied by the business owner on production volume, ingredients, labor, overhead, packaging, price, and sales. All figures were recomputed with the full costing method for a month of 30 production days. The results show a monthly output of 3,600 pieces, a COGM of IDR 11,750,000, and a unit cost of IDR 3,264, which leaves a profit of IDR 2,650,000, or 18.4% of sales, before any non-production expenses. The owner's own figures, a unit cost of IDR 1,500 and a net profit of IDR 7.1 million, cannot be reconciled with the underlying data because they leave out most labor, overhead, and packaging costs. The break-even volume is about 2,358 pieces per month, which gives a margin of safety of 34.5%. The current price therefore remains profitable, but the margin is much thinner than the owner believes. A price of about IDR 4,500 would raise the margin to roughly 27% under unchanged sales. The study recommends a simple monthly COGM statement, continued itemized recording of ingredients, and the inclusion of equipment depreciation and utilities in future calculations.

Keywords: full costing, cost of goods manufactured, micro-enterprise, cost-based pricing, break-even analysis

Article history

Received: Oktober 2026

Reviewed: Oktober 2026

Published: Oktober 2026

Plagiarism checker no 80

Copyright : author

Publish by : musytari



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1. Introduction

Micro, small, and medium enterprises (MSMEs) are a core part of the Indonesian economy, and the food and beverage segment is one of its most visible parts because entry barriers are low and cash turns over every day. Under Government Regulation No. 7 of 2021, a business counts as a micro enterprise when its annual sales do not exceed IDR 2 billion, or when its business capital, excluding land and buildings, does not exceed IDR 1 billion (Government of Indonesia, 2021). Warung Cemilan, the object of this study, sells about IDR 14.4 million of bolen per month, or roughly IDR 172.8 million per year, and so falls well inside the micro category on the sales criterion.

Despite their economic importance, many micro enterprises manage costs informally. Prices tend to be set by watching competitors, by habit, or by adding a rough margin to the

cost of ingredients. Several recent Indonesian case studies describe the same pattern. In a tempe home industry, producers counted only raw materials before receiving guidance and left out labor and overhead (Mudrikah et al., 2026). In a donut micro-enterprise, the existing calculation omitted direct labor, which made the reported cost lower than the actual one (Setiawan et al., 2024). In a crispy fish snack business, fixed overhead such as equipment depreciation, building rent, material delivery, and electricity was not counted (Fitri et al., 2025). When a cost figure is incomplete, a price built on it can look profitable on paper while the business earns much less in practice.

Warung Cemilan is a micro enterprise located on Pembangunan Street. It was established in 2024 with two members and now has five. The shop offers a range of food and drink items, and this study concentrates on bolen, a baked pastry produced every day. Production consists of preparing the dough for the pastry skin, molding the bolen, and baking it in an oven. The business makes 120 pieces per day and sells all of them at IDR 4,000 each. According to the data supplied, the owner has no formal method for calculating the cost of goods manufactured. The figures the owner reports for production cost, unit cost, and profit also do not agree with one another, which suggests that the cost of the product has never been worked out in a structured way.

Against this background, the study addresses four questions. First, which cost elements are involved in producing bolen at Warung Cemilan? Second, what are the COGM and the cost per piece when the full costing method is applied? Third, how do these results compare with the figures that the owner currently relies on? Fourth, what do the results imply for profitability, the break-even point, and the selling price?

The study contributes in two ways. For the business, it provides a costing template that can be reused every month. For the literature on MSME cost accounting, it adds a case in which the owner's reported figures are checked against the underlying data and the reasons for the differences are traced, instead of assuming that the owner's numbers are correct.

2. Literature Review

2.1. Cost of Goods Manufactured and the Full Costing Method

Manufacturing cost is usually divided into three elements: direct materials, direct labor, and factory overhead. Direct materials are the ingredients that become part of the finished product. Direct labor is the pay of the people who convert those ingredients into the product. Factory overhead covers every other production cost that cannot be traced to a single unit in an economical way, such as packaging, energy, and equipment depreciation. The cost of goods manufactured is the sum of the three elements adjusted for work in process, and the cost per unit is obtained by dividing COGM by the number of units produced. In a business where goods are baked and sold on the same day, there is no meaningful work in process or finished-goods inventory, so COGM equals the cost of goods sold.

The full costing method assigns every manufacturing cost, whether variable or fixed, to the product. It differs from variable costing, which treats fixed factory overhead as a cost of the period instead of a cost of the product. Because full costing captures the whole cost of making a unit, it is the method that the MSME costing studies reviewed here most often use as the basis for setting prices (Riyanto et al., 2024; Setiawan et al., 2024).

2.2. Cost-Based Pricing and Break-Even Analysis

The most common pricing approach among small food producers is cost-plus pricing, in which the selling price equals the unit cost plus a markup. The approach is only as reliable as the cost figure beneath it. When unit cost is understated, the markup that the owner believes

he or she is earning is overstated. Break-even analysis complements cost-plus pricing by splitting costs into variable and fixed parts. The break-even volume equals total fixed costs divided by the contribution margin per unit, and the margin of safety shows how far sales can fall before the business starts to lose money. Together these tools tell an owner not only what a unit costs but also how much volume is needed to cover fixed commitments, which in a labor-intensive micro enterprise are mainly wages.

2.3. Previous Studies on Food MSMEs

Fitri et al. (2025) studied a crispy fish snack business in Baturaja using observation and in-depth interviews. They found that the cost calculated with full costing was higher than the one the business used, with a difference of IDR 2,600 per pack, mainly because fixed overhead such as equipment depreciation, building rent, material delivery, and electricity had not been counted. The selling price implied by full costing was IDR 15,841, compared with IDR 15,000 under the business's own approach. Riyanto et al. (2024) examined a canteen and boarding-house business and reported that the cost of goods manufactured for chicken pieces rose from IDR 2,802,000 to IDR 3,452,500, and for drinks from IDR 2,625,000 to IDR 3,168,000, once all costs were included. Setiawan et al. (2024), in a descriptive quantitative case study of a donut business, found that leaving out direct labor produced a unit cost below the actual cost.

Mudrikah et al. (2026) reported that tempe producers initially counted only raw materials; after full costing was applied, total production cost was IDR 4,300,000 per day, or IDR 4,300 per unit, against a selling price of IDR 5,000. Hermelinda and Hartanto (2025) analyzed a coffee micro-enterprise and found a notable gap between the price the owner charged and the cost per kilogram obtained through full costing, which was IDR 196,547 per kilogram against a reported price equivalent to IDR 120,000 per kilogram.

2.4. Research Gap

Two features are shared by these studies. First, the owner's existing practice is incomplete, usually missing labor, overhead, or both. Second, none of the studies reviewed here deals with a bolen producer, and none describes a case in which the figures reported by the owner are internally inconsistent. The present study adds such a case and treats the inconsistency itself as evidence of how informal costing works in a micro enterprise.

3. Methods

3.1. Research Design

This study uses a descriptive quantitative case study design. A case study fits because the aim is to understand a single business in depth, and a quantitative description is suitable because the central results are monetary amounts computed from cost data. The same combination was applied to a donut micro-enterprise by Setiawan et al. (2024).

3.2. Research Object

The object of the study is the bolen production line of Warung Cemilan, a micro enterprise on Pembangunan Street established in 2024. Bolen is analyzed because it is the product for which production data were available and because it is made in a stable daily quantity, which makes the cost elements easier to separate than for the shop's other menu items.

3.3. Data and Data Collection

The data were provided by the business owner through a structured data collection form. The form covered the business profile, the production process, daily production volume, raw material cost, labor, overhead, packaging, selling price, sales volume, and the method the business currently uses to calculate its cost of goods manufactured. After the first review, the owner was asked to clarify several items and confirmed that a month contains 30 production days, that the wage of IDR 1,000,000 applies to each of the five members, that overhead is IDR 1,000 per day, and that every bolen is sold in one cup. The owner also supplied the list of ingredients and their cost for one daily batch. The data were not verified against receipts or bookkeeping records.

3.4. Analytical Procedure

All results were computed with the full costing method using the following relationships:

$\text{COGM} = \text{Direct materials} + \text{Direct labor} + \text{Factory overhead}$

$\text{Unit cost} = \text{COGM} \div \text{Units produced}$

$\text{Gross profit} = \text{Sales} - \text{Cost of goods sold (COGS = COGM, because there is no change in inventory)}$

$\text{Profit margin} = \text{Profit} \div \text{Sales}; \text{ Markup} = (\text{Price} - \text{Unit cost}) \div \text{Unit cost}$

$\text{Break-even volume} = \text{Fixed costs} \div (\text{Price} - \text{Variable cost per unit})$

$\text{Margin of safety} = (\text{Actual units} - \text{Break-even units}) \div \text{Actual units}$

The owner's reported figures were then placed next to the recomputed figures to identify which cost elements were missing and by how much the owner's figures differ from the recomputed ones. Finally, alternative selling prices were evaluated to show how profit and the break-even volume change.

3.5. Calculation Notes and Scope

The calculations follow the owner's data and confirmations. The following points describe how the data were treated:

1. Production and sales are each 120 pieces per day for 30 days per month, or 3,600 pieces. All bolen are sold on the day they are made, so there is no change in inventory and COGM equals COGS.
2. Direct materials are the ingredients for one daily batch (IDR 200,000) multiplied by 30 days.
3. Direct labor is IDR 1,000,000 per member for five members, or IDR 5,000,000 per month.
4. Packaging is one cup per piece. The owner reported three purchases per month at IDR 40,000 per roll of 200 cups. Because 3,600 cups are needed each month, packaging cost is computed as 18 rolls at IDR 40,000, or IDR 720,000 per month (an average of six rolls per purchase), and is treated as factory overhead.
5. Other overhead is IDR 1,000 per day, or IDR 30,000 per month.
6. No equipment depreciation, rent, utilities beyond the reported overhead, marketing, or administrative expense was reported. The profit figures are therefore profit before non-production expenses.

4. Result and Discussion

4.1. Result

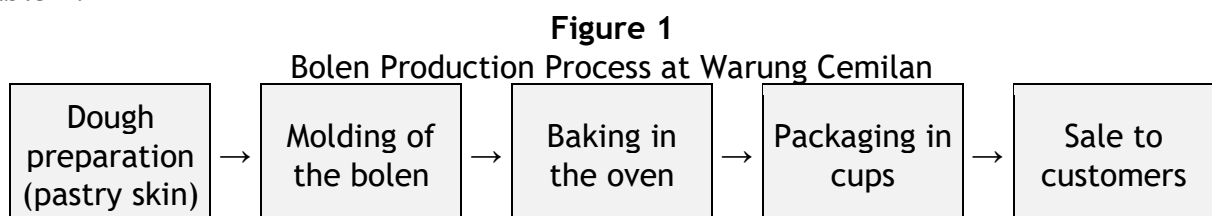
4.1.1. Business profile and production process

Table 1 summarizes the data supplied by the owner. The business has grown from two to five members since it opened in 2024, and bolen is produced and sold at 120 pieces per day at a price of IDR 4,000.

Table 1
Profile and Operational Data of Warung Cemilan (Bolen Production)

Item	Data provided by the owner
Business name	Warung Cemilan
Location	Pembangunan Street
Year established	2024
Workforce	2 members at the start; 5 members at present
Products	Various food and beverage menu items; bolen is analyzed
Production process	Dough preparation, molding, baking
Production days	30 days per month
Daily production and sales	120 pieces per day (production equals sales)
Selling price	IDR 4,000 per piece
Labor	5 members; IDR 1,000,000 per member per month
Raw material cost	IDR 200,000 per daily dough batch (itemized in Table 2)
Packaging	One cup per piece; IDR 40,000 per roll of 200 cups; bought 3 times per month
Overhead	IDR 1,000 per day
Existing costing method	None reported

The production process is shown in Figure 1. The three production steps reported by the owner are followed by packaging in cups and sale, which links the process to the packaging cost in Table 1.



Note. Process steps are based on the production description and packaging data supplied by the owner.

4.1.2. Direct materials

Table 2 shows the ingredients for one daily batch as reported by the owner. The four ingredients cost IDR 200,000 per day, or IDR 6,000,000 for 30 days, which is IDR 1,667 per piece. Butter is the largest item at 30% of material cost, followed by bananas and chocolate at 25% each and wheat flour at 20%.

Table 2
Ingredient Cost per Daily Batch of 120 Bolen

Ingredient	Quantity per batch	Cost per day (IDR)	Cost per month (IDR)	Per piece (IDR)	Share (%)
Wheat flour	4 kg	40,000	1,200,000	333	20.0
Bananas	4 hands (sisir)	50,000	1,500,000	417	25.0
Butter	3 kg	60,000	1,800,000	500	30.0
Chocolate	Not stated	50,000	1,500,000	417	25.0
Total		200,000	6,000,000	1,667	100.0

Cost per piece is based on 120 pieces per day and is rounded to the nearest rupiah.

4.1.3. Cost of goods manufactured under full costing

Table 3 presents the COGM for one month. Direct materials amount to IDR 6,000,000 and direct labor to IDR 5,000,000 for five members. Factory overhead totals IDR 750,000, made up of IDR 720,000 for packaging and IDR 30,000 for other overhead. Total COGM is IDR 11,750,000, and dividing it by 3,600 pieces gives a unit cost of IDR 3,264.

Table 3
Monthly Cost of Goods Manufactured (Full Costing)

Cost element	Basis	Monthly amount (IDR)	Per piece (IDR)	Share (%)
Direct materials	200,000 × 30 days	6,000,000	1,667	51.1
Direct labor	5 members × 1,000,000	5,000,000	1,389	42.6
Overhead: packaging	18 rolls × 40,000	720,000	200	6.1
Overhead: other	1,000 × 30 days	30,000	8	0.3
Total COGM	3,600 pieces per month	11,750,000	3,264	100.0

Per-piece amounts and shares are rounded, so components may differ slightly from the totals.

Materials and labor together make up 93.7% of the total. Labor alone accounts for 42.6% of COGM, or IDR 1,389 for each piece sold. Packaging adds IDR 200 per piece, and other overhead as reported by the owner is only 0.3% of COGM.

4.1.4. Comparison with the owner's reported figures

Table 4 sets the owner's figures against the recomputed values. The owner's reported production cost of IDR 200,000 per day and IDR 6,000,000 per month is exactly the raw material cost, so labor, packaging, and overhead are missing from it. The reported unit cost of IDR 1,500 is also below the cost of raw materials alone, which is IDR 1,667 per piece ($6,000,000 \div 3,600$). Compared with the full costing result of IDR 3,264, the reported unit cost is understated by IDR 1,764, or 54.0%.

Table 4

Owner-Reported Figures Compared with Recomputed Figures (Monthly Unless Stated)

Indicator	Reported by owner (IDR)	Recomputed (IDR)	Remark
Sales revenue	14,400,000 (labeled gross profit)	14,400,000	Equals $120 \times 4,000 \times 30$; this is revenue, not gross profit
Production cost per month	6,000,000	11,750,000	Reported figure equals raw materials only
Production cost per day	200,000	391,667	$11,750,000 \div 30$ days
Production cost per piece	1,500	3,264	Understated by 1,764 (54.0%); raw materials alone are 1,667
Gross profit	14,400,000	2,650,000	Sales minus COGM
Net profit	7,100,000	2,650,000	Before non-production expenses, which were not reported
Net profit per day	180,000	88,333	$2,650,000 \div 30$ days

The owner's net profit of IDR 7,100,000 per month would equal about IDR 236,667 per day, not the IDR 180,000 per day that the owner also reports.

4.1.5. Profitability and break-even analysis

Table 5 shows profitability and break-even results. Sales of IDR 14,400,000 less COGM of IDR 11,750,000 leave a profit of IDR 2,650,000, which is 18.4% of sales and IDR 736 per piece. The price of IDR 4,000 is a markup of 22.6% on the full cost per piece.

For the break-even analysis, direct materials (IDR 1,667 per piece) and packaging (IDR 200 per piece) were treated as variable, giving a variable cost of IDR 1,867 per piece and a contribution margin of IDR 2,133 per piece, or 53.3% of price. Labor (IDR 5,000,000) and other overhead (IDR 30,000) were treated as fixed, giving fixed costs of IDR 5,030,000 per month. The business therefore breaks even at about 2,358 pieces per month, or about 79 pieces per day, which is 65.5% of current output. The margin of safety is 34.5%.

Table 5

Profitability and Break-Even Results

Indicator	Result
Sales revenue per month	IDR 14,400,000
COGM (equal to COGS)	IDR 11,750,000
Gross profit (before non-production expenses)	IDR 2,650,000
Profit margin	18.4%
Profit per piece	IDR 736
Markup on full cost	22.6%
Profit per production day	IDR 88,333
Variable cost per piece	IDR 1,867

Indicator	Result
Contribution margin per piece	IDR 2,133 (53.3% of price)
Fixed costs per month	IDR 5,030,000
Break-even volume	2,358 pieces per month (about 79 per day)
Break-even sales	IDR 9,432,000 per month
Margin of safety	34.5%

Break-even sales are rounded from the break-even volume of 2,358 pieces at IDR 4,000.

4.1.6. Selling price scenarios

Table 6 shows how profit and the break-even volume would change at higher selling prices, holding the unit cost of IDR 3,264 and the volume of 3,600 pieces constant. At IDR 4,500 per piece, monthly profit would be IDR 4,450,000 and the margin 27.5%. The scenarios do not account for any change in demand after a price increase, which the data cannot show.

Table 6

Profit and Break-Even Volume at Alternative Selling Prices (Sales Volume Unchanged)

Price (IDR)	Profit per piece (IDR)	Monthly profit (IDR)	Margin (%)	Markup (%)	Break-even (pieces per day)
4,000 (current)	736	2,650,000	18.4	22.6	78.6
4,250	986	3,550,000	23.2	30.2	70.3
4,500	1,236	4,450,000	27.5	37.9	63.7
5,000	1,736	6,250,000	34.7	53.2	53.5

Unit cost is IDR 3,264 in all rows. Break-even is computed with fixed costs of IDR 5,030,000 and variable cost of IDR 1,867 per piece.

4.2. Discussion

The central finding is that the cost the owner uses for bolen is far below the cost produced by full costing. The owner's production cost equals the raw material cost and nothing else. This is the same pattern reported for tempe producers who counted only raw materials before costing guidance (Mudrikah et al., 2026) and for the donut business that left out direct labor (Setiawan et al., 2024). The gap here is substantial. The unit cost is understated by more than half, because labor is a large part of the cost of bolen at 42.6% of COGM, and because the reported unit figure is even lower than the cost of ingredients alone.

The owner's profit figures cannot be reconciled with the underlying data. The figure labeled gross profit of IDR 14.4 million is the monthly sales revenue. The net profit of IDR 7.1 million per month does not match the IDR 180,000 per day that the owner also reports, because $180,000 \times 30$ days is IDR 5.4 million. It is worth noting that IDR 180,000 equals 120 pieces multiplied by the reported unit cost of IDR 1,500, which may point to a mix-up between cost and profit figures, although the data cannot confirm this. The reported net profit is about 2.7 times the recomputed profit of IDR 2.65 million. A figure close to IDR 7.1 million (IDR 7.25 million) appears if only raw materials, one wage, and IDR 120,000 of packaging are deducted from sales, so the owner may have counted only part of the wages and packaging. This is a possible explanation and not a reported fact.

Packaging matters more than the owner's figures suggest. Because every piece is sold in a cup, packaging costs IDR 200 per piece and IDR 720,000 per month, which is 6.1% of COGM. The three purchases of IDR 40,000 that the owner mentioned would cover only 600 cups, so the monthly total depends on how many rolls are bought at each purchase. The overhead of IDR 1,000 per day is also very small, and nothing is reported for oven energy, equipment depreciation, or rent. Fitri et al. (2025) found that exactly these fixed overhead items explained the gap between the business's own calculation and the full costing result. The profit in this study should therefore be read as an upper bound for the true profit of the product, not as an exact figure.

For pricing, the current price of IDR 4,000 gives a markup of 22.6% on unit cost, and a profit of IDR 736 per piece is modest relative to the work of five people. To earn a markup of 30% or 40%, the price would need to be about IDR 4,243 or IDR 4,569 respectively. At IDR 4,500, monthly profit would rise by IDR 1.8 million to IDR 4.45 million, and the break-even volume would fall to about 64 pieces per day, which also provides a buffer if utilities or depreciation turn out to be higher than reported. Whether customers would accept such an increase cannot be judged from the data available, so any change should be tested carefully, for instance through a small price rise on a limited basis.

The break-even result gives a more reassuring picture. The business needs to sell about 79 pieces per day to cover its costs, and it sells 120, so sales could fall by 34.5% before a loss occurs. However, the margin of safety depends on wages being fixed at IDR 5,000,000. Because labor is a fixed cost that is paid whether or not the bolen sells, a sustained fall of daily sales below about 79 pieces would turn the product unprofitable. This is the main risk that the owner's current figures hide.

Several practical implications follow. First, the ingredient list in Table 2 should be kept up to date, and butter deserves the closest attention because it is the largest material cost at 30%. Second, labor should be recorded consistently, including the time of the owner if the owner works in production. Third, gas or electricity and depreciation of the oven and other equipment should be recorded and allocated to bolen, and the number of cup rolls bought each month should be recorded. Fourth, a one-page monthly COGM statement in the format of Table 3 would let the owner see the unit cost and update the price when costs change. Fifth, sales revenue and profit should be kept apart in the owner's records.

This study has limitations. The data come from a single business and a single period, and they were provided by the owner without verification against receipts. The monthly packaging cost is computed from the number of cups needed rather than from purchase records. No depreciation, rent, or utility costs were available, and no demand data were collected, so the pricing discussion is indicative. Future research could verify the data against receipts, add the other menu items of the shop, and test the effect of a price change on sales volume.

5. Conclusion

This study applied the full costing method to the bolen production of Warung Cemilan. The cost elements are direct materials of IDR 6,000,000, direct labor of IDR 5,000,000, and factory overhead of IDR 750,000 per month, which together give a COGM of IDR 11,750,000 and a cost of IDR 3,264 per piece. The owner's figure of IDR 1,500 per piece understates this cost by 54.0% because it leaves out labor, overhead, and packaging, and the owner's profit figures cannot be reconciled with the underlying data. At the current price of IDR 4,000, the business earns IDR 736 per piece, a margin of 18.4% and a markup of 22.6%, with a break-even volume of about 2,358 pieces per month and a margin of safety of 34.5%.

The price is therefore still profitable, but the margin is much thinner than the owner's own figures suggest. A price near IDR 4,500 would raise the margin to about 27.5% if sales hold,

although the effect on demand needs to be tested. The owner is advised to keep itemized records of ingredients, labor, packaging, and equipment costs, to prepare a monthly COGM statement, and to review the price whenever costs change. Further research should use verified records, add depreciation and utilities, and examine how customers respond to price changes.

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