

INTEGRATION OF EXPECTED SPOILAGE COST IN CALCULATING THE COST OF GOODS SOLD IN PERISHABLE CULINARY MSMEs: A CASE STUDY OF KANG DANI'S SIOMAY SALES IN MOJOKERTO

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Abstract

Culinary MSMEs with perishable products face challenges in managing production costs due to the presence of unsold products, which are often not included in determining the Cost of Goods Sold (COGS). This study aims to analyze the application of the full costing method by integrating Expected Spoilage Cost into the COGS calculation at Siomay Kang Dani MSME and evaluate its impact on business profitability. The study used a descriptive quantitative approach with a single case study method. Data were obtained through interviews, direct observation, and documentation related to production costs and the number of unsold products. The results show that the conventional COGS of Rp7,665 per portion increased to Rp8,975 per portion after incorporating the Expected Spoilage Cost of Rp591,240 per month. The integration of spoilage costs results in a more realistic cost calculation because it considers losses due to leftover products. A sensitivity analysis also shows that increasing spoilage levels leads to an increase in COGS and a decrease in profit margins. This study suggests that the application of a modified COGS can help MSMEs set selling prices and manage profitability more accurately.

Keywords: *Cost of Goods Sold, Full Costing, Expected Spoilage Cost, MSMEs, Perishable Product*

1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are a key pillar of the Indonesian economy due to their significant contribution to employment and national economic growth, including in the culinary sector, which has the largest number of business players (Afriani & Mubarak, 2025). The intense competition in the food industry requires MSMEs to effectively manage production costs to set competitive selling prices and generate adequate profits.

One of the most important pieces of information for business decision-making is the Cost of Goods Sold (COGS), which is used as the basis for determining selling prices, calculating profits, and evaluating production process efficiency. Incorrect COGS calculations can result in selling prices that are too low, resulting in suboptimal profits, or too high, reducing product competitiveness in the market (Marisya, 2022).

In practice, many MSMEs still calculate COGS only based on the cost of raw materials, labor, and factory overhead costs without considering other costs that significantly

affect production costs, because business actors generally have not systematically separated costs by type (Afriani & Mubarak, 2025). This condition is often found in culinary MSMEs that produce perishable food products, such as dumplings, meatballs, ready-to-eat meals, and other processed products that have a relatively short shelf life.

Perishable products have a higher risk of damage or unsold items than non-perishable products. Products that are not sold on the same day generally experience a decline in quality, making them unfit for resale the following day. This situation results in losses known as spoilage costs. If these damage costs are not factored into the COGS, the actual production costs will be higher than the calculations used by business operators (Cendana et al., 2026).

The problems of food loss and waste are also becoming increasingly important issues in the national food sector. Most food MSMEs in Indonesia produce significant amounts of non-product output, but have not yet treated these losses as a cost component that should be formally accounted for in cost accounting systems (Fajri & Shauki, 2023). Furthermore, food waste in small-scale culinary businesses has been shown to directly impact operational cost increases that are not recorded in the company's books (Cendana et al., 2026). This situation indicates that the cost of product damage can no longer be viewed as negligible but needs to be included as part of the actual production costs.

Siomay Kang Dani is a culinary MSME specializing in perishable food and operating offline. Based on initial observations, this business produces a certain quantity of siomay products each month, but always leaves a number of portions unsold on the same day and cannot be resold the next day. To date, the business owner's COGS calculation has been based solely on the total production cost divided by the number of units produced, without accounting for losses arising from these unsold portions. This situation has the potential to cause distortions in production cost calculations and estimated profits.

Previous research on COGS in MSMEs has mostly focused on the application of the full costing method to calculate production costs more accurately than the business actor's version of the calculation. (Marisya Fitria, 2022). Other studies have also examined the impact of food waste on operational costs in small-scale culinary businesses and the potential for food loss in MSMEs from a Material Flow Cost Accounting (MFCA) perspective. (Fajri & Shauki, 2023). However, research that specifically integrates the estimation of product damage costs (Expected Spoilage Cost) into the calculation of COGS in perishable culinary MSMEs using a full costing framework is still relatively limited.

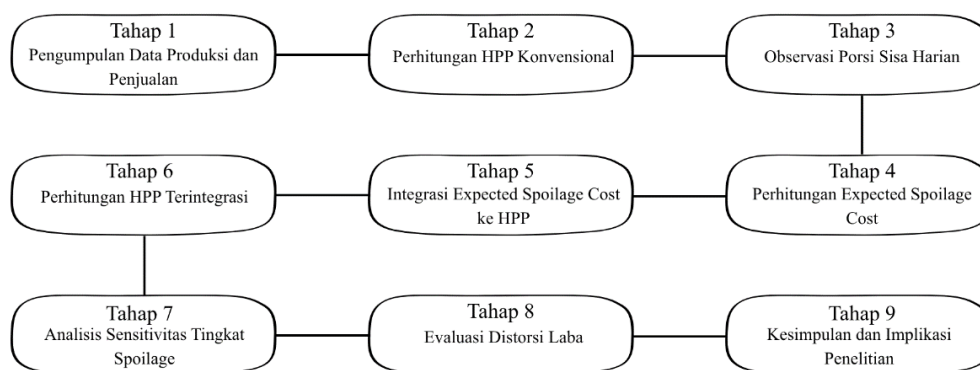
The limitations of previous research in integrating product damage costs into the calculation of Cost of Goods Sold indicate that there is still a need for studies on how Expected Spoilage Costs can be identified, measured, and integrated into the calculation of COGS in culinary MSMEs that produce perishable products. Various studies have shown that the application of the full costing method is able to produce more accurate COGS calculations than the method used by business actors because it considers all components of production costs. (Marisya Fitria, 2022). On the other hand, studies on food loss and food waste in MSMEs show that unsold products can cause economic losses that are often not formally accounted for in the cost accounting system. (Fajri & Shauki, 2023). Therefore, this study analyzes the COGS calculation method applied to Siomay Kang Dani MSMEs, identifies the cost of product damage arising from unsold products, and integrates Expected Spoilage Cost into the COGS calculation to determine the difference in COGS values before

and after integration along with its implications for determining selling prices and business profitability.

This research is expected to provide theoretical contributions through the development of a full costing approach that incorporates Expected Spoilage Cost as a component of normal production costs in perishable culinary MSMEs. Furthermore, this research is expected to provide a practical reference for MSMEs in calculating production costs more comprehensively, setting more accurate selling prices, and controlling the risk of losses due to unsold products, thereby supporting increased profitability and business sustainability.

2. RESEARCH AND METHOD

Research Method Framework



Picture 1 Research Method Framework

This research uses a descriptive quantitative approach with a single case study design. This approach was chosen because the research objective was to evaluate the application of the modified full costing method by integrating expected spoilage costs into the calculation of Cost of Goods Sold (COGS), as well as to identify the magnitude of profit distortion that arises if spoilage costs are not taken into account in the conventional method. The descriptive quantitative approach is widely used in MSME research because it can compare actual cost calculation practices with applicable cost accounting concepts. (Arrova & Sembiring, 2023).

The object of this research is Siomay Kang Dani's culinary business, which operates offline. The object was selected using purposive sampling based on three criteria: (1) producing perishable products that cannot be resold the next day; (2) having a production cost structure that can be directly traced; and (3) not yet implementing COGS calculations that include spoilage costs. These characteristics are in line with the conditions of most Indonesian MSMEs, which still use simple costing methods, thus not being able to capture all actual economic costs. (Asih et al., 2024).

The data used is quantitative primary data obtained through structured interviews, direct observation, and documentation. Interviews were conducted with business owners to obtain information on monthly production costs. Observations were made by recording the

number of portions produced and the number of portions sold each day. The difference between the number of production and the number of sold portions was used to determine the number of unsold portions, which became the basis for calculating expected spoilage costs. The combination of interviews, observation, and documentation has been widely used in research on the cost of goods sold (COGS) of MSMEs because it can increase the completeness and reliability of operational data. (Tasliyah et al., 2024).

The first stage in the research framework is the collection of production and sales data. At this stage, all information regarding production volume, sales volume, production costs, and the number of unsold products is collected to describe the actual operational conditions of the business. This data serves as the basis for all subsequent analysis stages because it is used in calculating COGS and identifying spoilage costs. Based on interviews and documentation, direct material costs were recorded at Rp1,892,000 per month. Direct labor costs were Rp0 because the entire production process was carried out by the business owner himself without any separately paid production workers. Manufacturing overhead costs amounted to Rp5,620,000 per month, consisting of additional seasoning costs of Rp250,000, packaging costs of Rp350,000, LPG gas costs of Rp120,000 from the use of six LPG cylinders per month, electricity costs of Rp400,000, equipment depreciation costs of Rp500,000, and the owner's fixed salary which is categorized as indirect labor of Rp4,000,000. Thus, the total monthly production costs used in this study were Rp7,512,000.

Kang Dani's Siomay business produces 980 portions per month, assuming 26 operational days, resulting in an average daily production of 38 portions. The second stage of the analysis is carried out by calculating the conventional COGS using the full costing method, which allocates all production costs to the number of units produced. (Situngkir et al., 2024). The formula used is:

$$HPP_{Konvensional} = \frac{\text{Total Biaya Produksi}}{\text{Total Unit Produksi}}$$

Based on actual data, the conventional HPP is:

$$\frac{Rp\ 7.512.000}{980} = Rp\ 7.665/porsi$$

The third stage is observing the daily remaining portion, which is done by comparing the production volume and the daily sales volume. Then, the economic value lost due to unsold products is measured. This calculation aims to estimate the amount of spoilage costs that have not been included in the business cost system. The fourth stage, based on the results of the daily remaining portion observation, is then calculated the expected spoilage cost to measure the economic value lost due to unsold products. This calculation is used to estimate the spoilage costs that arise during the business's operational period. The calculation is done by multiplying the average daily remaining portion by the conventional COGS per portion. The formula used is:

$$\text{Expected Spoilage Cost} = (\text{Average Portion Of Leftovers}) \times (\text{HPP}_{\text{Konvensional}})$$

The fifth step is to calculate the modified COGS by including spoilage costs in the total production costs and dividing them by the number of portions sold. The formula used is:

$$\text{HPP}_{\text{Termodifikasi}} = \frac{\text{Total production cost} + \text{Expected Spoilage Cost}}{\text{Unit Terjual}}$$

The sixth stage is the integrated COGS calculation after spoilage costs are included in the total production costs. This calculation shows the actual production costs the business must bear after considering losses due to unsold products. The seventh stage involves a sensitivity analysis using three spoilage scenarios: low (5%), medium (12%), and high (20%). Sensitivity analysis is used to evaluate changes in profit margins due to an increase in the number of unsold products. (Maulana & al., 2024) This approach is considered capable of providing a more realistic picture of MSME profitability compared to conventional cost methods which ignore spoilage costs. (Anggara et al., 2024). The seventh stage is a sensitivity analysis of spoilage levels. This analysis is conducted to evaluate changes in COGS and profit margins at various spoilage levels to determine the level of loss that is still tolerable for the business. The results of the sensitivity analysis also provide an overview of the financial risks that may be faced if the number of unsold products increases. To determine the effect of Expected Spoilage Cost integration on business profitability, the eighth stage is a profit distortion evaluation by comparing the profit margins obtained using conventional COGS and modified COGS. This analysis aims to identify potential overstated profits that occur if spoilage costs are not included in the production cost calculation (Mardianti et al., 2022). This stage is used to identify the amount of profit that could potentially be distorted due to the omission of spoilage costs. This stage shows the effect of residual product costs on the actual level of business profitability. The ninth stage is the preparation of conclusions and research implications based on all the analysis results obtained. At this stage, the main research findings are formulated regarding the effect of expected spoilage cost integration on COGS and business profitability, along with their implications for managerial decision-making in perishable culinary MSMEs.

This study uses several assumptions. First, all unsold siomay products are assumed to have zero salvage value because they cannot be stored or resold the next day. Second, any spoilage that occurs is categorized as normal spoilage, so the costs incurred are charged to the units sold. Third, the composition of raw materials and the overhead cost structure are assumed to remain constant throughout the observation period. To ensure data reliability, cross-checking was conducted between interview results, documentation, and daily observation notes. All calculations were performed using Microsoft Excel to ensure transparency, accuracy, and ease of replication by future researchers.

Table 1 Conventional HPP

CONVENTIONAL HPP	
Component	Mark
Direct Material	Rp. 1,892,000
Direct Labor	Rp 0
Overhead	Rp. 5,620,000
Production Volume	980
Conventional HPP per Portion	Rp. 7,665

Source: Data Processed, 2026

Table 2 Expected Spoilage Cost

Expected Spoilage Cost	
Average remaining per day	2.97
Conventional HPP	Rp. 7,665
Daily Spoilage	Rp. 22,740
Monthly spoilage 26 (days)	Rp. 591,240

Source: Data Processed, 2026

Table 3 Modified HPP

MODIFIED HPP	
Total initial cost	Rp. 7,512,000
Production volume	Rp. 980
Average remaining per day	2.97
Monthly spoiler	Rp. 591,240
Selling price per portion	Rp. 13,000
Modified HPP	Rp. 8,975
Margin per portion	Rp. 4,025

Source: Data Processed, 2026

Table 4 Sensitivity Analysis

SENSITIVITY ANALYSIS			
Scenario	Spoilage Level	Modified HPP	Margin
5%	5%	Rp. 10,052	IDR 2,948
12%	12%	Rp. 11,560	Rp. 1,440
20%	20%	Rp. 13,283	-Rp 283

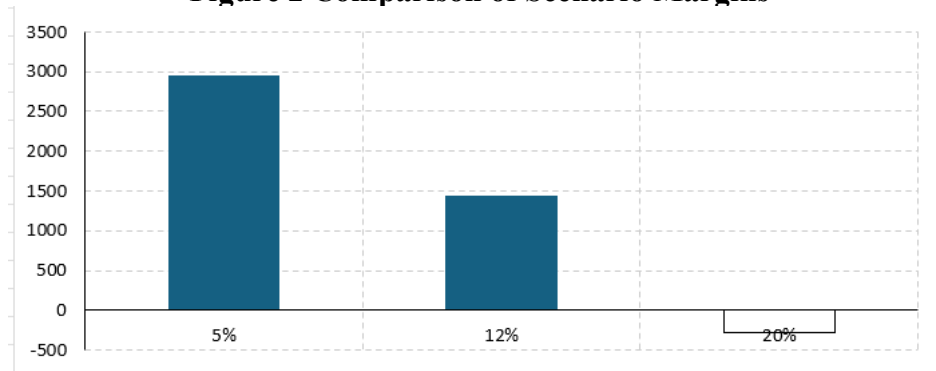
Source: Data Processed, 2026

Table 5 Evaluation of Profit Distortion

EVALUATION OF PROFIT DISTORTION		
Component	Conventional HPP	Modified HPP
Selling Price (per Portion)	Rp. 13,000	Rp. 13,000
Cost of Goods Sold (per Portion)	Rp. 7,665	Rp. 8,975
Profit Margin (per Serving)	Rp. 5,335	Rp. 4,025

Source: Data Processed, 2026

Figure 2 Comparison of Scenario Margins



Source: Data Processed, 2026

3. RESULTS AND DISCUSSION

Conventional Cost of Production Calculation

Conventional Cost of Goods Sold (COGS) calculations are carried out using the full costing method by allocating all production costs to the number of units produced. (PURWANTO, 2020) Based on Siomay Kang Dani's operational data, the total monthly production costs consist of direct material costs of Rp1,892,000 and overhead costs of Rp5,620,000, resulting in a total production cost of Rp7,512,000 per month. With a production volume of 980 servings, the conventional COGS is Rp7,665 per serving.

Table 6 Conventional Cost of Goods Sold Calculation

Component	Value (Rp)
Direct Material	1,892,000
Direct Labor	0
Manufacturing Overhead	5,620,000
Total Production Cost	7,512,000
Production Volume (Portion)	980
Conventional/Portion HPP	7,665

Source: Researcher Processed Data (2026)

These results demonstrate that the full costing method is capable of providing a comprehensive picture of production costs because all cost components have been allocated to products. However, this approach still has limitations because it focuses only on the number of units produced without considering unsold products. In culinary businesses that produce perishable products, this condition can cause actual production costs to be higher than those reflected in conventional COGS.

Expected Spoilage Cost Analysis

Table 7 Calculation of Expected Spoilage Cost

Component	Mark
Average Remaining per Day	2.97 Servings
Conventional HPP	Rp7,665
Daily Spoilage	Rp22,740
Monthly Spoilage	Rp591,240

Source: *Researcher Processed Data (2026)*

Based on daily observations, an average of 2.97 portions of siomay are unsold each day. Using the conventional COGS of Rp7,665 per portion, the expected spoilage cost is Rp22,740 per day, or Rp591,240 per month. This value reflects the substantial economic cost lost due to products that cannot be resold the next day.

These findings indicate that spoilage costs are a significant cost component in the operations of culinary MSMEs. In practice, most MSMEs still do not include the cost of waste products in their production cost calculations, resulting in profits that appear higher than actual levels. Therefore, integrating expected spoilage costs is crucial to generate more accurate and relevant cost information for decision-making. (Leusder et al., 2022)

Modified Cost of Production Analysis

Table 8 Modified HPP Calculation

Component	Mark
Total Initial Production Cost	Rp7,512,000
Expected Spoilage Cost	Rp591,240
Total Cost After Integration	Rp8,103,251
Selling Price per Portion	Rp. 13,000
Modified HPP	Rp8,975
Margin per Portion	Rp4,025

Source: *Researcher Processed Data (2026)*

After integrating spoilage costs into the total production costs, the modified COGS is Rp8,975 per serving. At a selling price of Rp13,000 per serving, the profit margin is Rp4,025 per serving.

Compared to the conventional COGS of Rp7,665 per portion, there was a cost increase of Rp1,310 per portion, or approximately 17.1%. This increase indicates that the conventional method is unable to capture all the actual costs incurred by the business. By including spoilage costs in the calculation, the resulting COGS becomes more realistic because it accounts for losses incurred due to unsold products (Nartey & van der Poll, 2021).

These results reinforce the view that spoilage costs in food products cannot be treated as separate costs from the production process. Instead, they are part of normal operating costs that should be assigned to units sold. (Maringka et al., 2014)

Sensitivity Analysis of Spoilage Levels

A sensitivity analysis was conducted to evaluate the impact of changes in spoilage levels on COGS and profit margins. Three scenarios were used in this study: spoilage levels of 5%, 12%, and 20%. Based on the calculations, increasing spoilage levels directly increases modified COGS and decreases business profit margins.

At a spoilage level of 5%, the modified COGS reaches Rp8,474 per serving, with a profit margin of Rp4,526 per serving. When spoilage increases to 12%, COGS rises to Rp9,757 per serving, and the margin decreases to Rp3,243 per serving. Meanwhile, at a spoilage level of 20%, COGS reaches Rp13,283 per serving, resulting in a loss margin of -Rp283 per serving.

Table 9 Sensitivity Analysis of Spoilage Rate

Scenario	Spoilage Level	Modified HPP	Margin
Low	5%	Rp8,474	Rp4,526
Currently	12%	Rp9,757	Rp3,243
Tall	20%	Rp13,283	-Rp283

Source: Researcher Processed Data (2026)

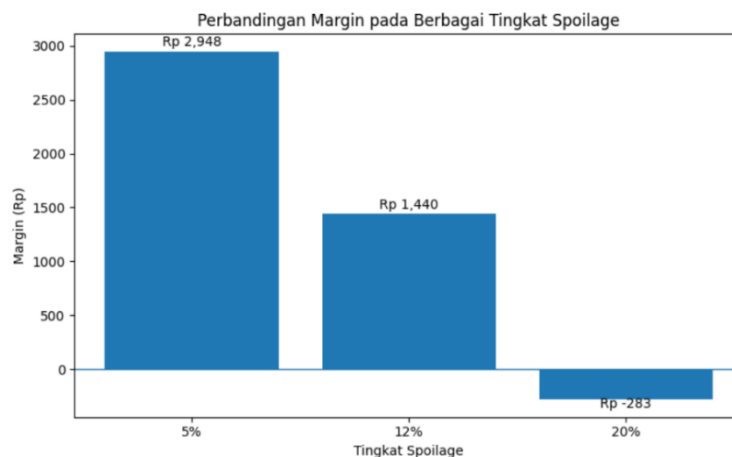


Figure 3. Comparison of Margins at Various Spoilage Levels

Source: Researcher Processed Data (2026)

Based on Table 9 and Figure 3, it can be seen that increasing spoilage levels causes an increase in modified COGS and a decrease in profit margins. At a spoilage level of 5%, the business earns a margin of Rp4,526 per serving. When spoilage increases to 12%, the margin drops to Rp3,243 per serving. Meanwhile, at a spoilage level of 20%, the margin decreases to -Rp283 per serving. Although margins continue to decline as spoilage levels increase, the business is only able to maintain positive margins in the low and moderate scenarios. Meanwhile, in the high scenario (20%), the business is no longer economically viable because it experiences losses with a negative margin of -Rp283. Therefore, the risk of loss will only arise if the spoilage level significantly exceeds the actual conditions or the three scenarios. (Mardianti et al., 2022)

Discussion and Managerial Implications

Research findings indicate that conventional full costing methods tend to produce lower cost estimates because they fail to account for losses due to unsold products. Integrating expected spoilage costs results in a more realistic COGS and provides a more accurate picture of profitability. Sensitivity analysis results support this finding, indicating that the higher the spoilage rate, the higher the modified COGS.

From a managerial perspective, Siomay Kang Dani's owner needs to control spoilage levels through more accurate production planning, evaluating daily demand patterns, and managing raw material inventory more efficiently. Considering that the business will experience losses (negative margins), when the spoilage level reaches 20%, the business owner has limited tolerance for fluctuations and must maintain the product spoilage level below that figure. However, vigilance is still needed if the spoilage level increases further. In addition, the results of this study can be used as a basis for determining selling prices that are more in line with actual production costs so that the risk of profit distortion can be minimized. Thus, the implementation of modified HPP has the potential to improve the quality of decision-making and long-term business sustainability. (Cherilya Alfara Natasya et al., 2024)

4. CONCLUSION

This study shows that the application of the conventional full costing method in the Siomay Kang Dani MSME results in a lower Cost of Goods Sold (COGS) value compared to the actual economic conditions because it does not include the cost of unsold products. The integration of Expected Spoilage Cost of Rp591,251 per month is proven to increase COGS from Rp7,665 to Rp8,975 per portion or an increase of around 17.1 percent. These results confirm that spoilage in perishable products is a real cost component that should be treated as part of normal production costs. Sensitivity analysis also shows that increasing spoilage levels consistently reduce profit margins, even causing a loss condition in the high scenario of 20 percent. Thus, ignoring spoilage costs has the potential to cause significant profit distortion and lead to less accurate selling price decisions.

However, this study has several limitations. The data used only covers a single observation period, thus failing to capture seasonal variations in demand or long-term operational fluctuations. Furthermore, this study was conducted on a single MSME, requiring caution in generalizing the findings. The assumption of zero salvage value for unsold products also excludes the possibility of salvage value. Future research is recommended to expand the sample size to include various types of perishable culinary MSMEs, use multi-period data for more representative results, and develop models that consider waste management options. Practically, this study provides important implications for MSMEs, including adopting more comprehensive COGS calculations by incorporating spoilage costs into selling prices, and improving production planning to minimize losses and stabilize long-term business profitability.

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