

A Comparative Analysis of Product Cost Determination Using the Full Costing and Variable Costing Methods to Set Selling Prices

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ABSTRACT

Purpose: This study analyzes the significant differences in calculating the Cost of Goods Manufactured (COGM) using Full Costing versus Variable Costing for determining selling prices at Mebel Samawa.

Research Method: A quantitative, descriptive, comparative approach using a case study strategy was employed. Secondary data from production cost documents were analyzed through COGM calculations, statistical difference tests via Microsoft Excel, and cost-plus pricing simulations.

Results and Discussion: Results show a significant COGM difference between the two methods across all products, with a consistent variance of IDR 13,131 per unit due to fixed overhead cost treatments. Annually, this variance reaches IDR 35,440,569. The company's actual selling prices exceed both calculations, indicating an adequate profit margin.

Implications: Custom-made MSMEs should adopt Full Costing as the primary pricing basis to recover all operational costs, utilizing Variable Costing solely for short-term tactical decisions.

Originality: This research provides a comprehensive statistical test of differences between two COGM methods, directly evaluating their implications for real pricing strategies within a micro-scale furniture enterprise.

Keywords: cost of manufactured goods; full costing; variable costing; selling price; MSMEs.

1. Introduction

In today's era, setting product selling prices is no easy task for companies. Various factors—such as rising raw material prices, continuously increasing labor costs, and intense competition—require companies to be more cautious when determining prices. If the selling price is set incorrectly, a company may lose customers, be pushed out of the market, or even incur losses (Cahyani *et al.*, 2026). Companies often face various risks related to selling price setting, as these can affect their ability to maintain business continuity. Furthermore, companies must strive to set selling prices that generate reasonable profits and ensure competitiveness. An optimal selling price reflects a company's strategy to maximize its profits (Asharudin, 2016). According to Febrianti & Rahmadani (2022), the selling price is the price obtained by adding the total production costs plus a markup to cover factory overhead costs and generate the expected profit. A product's selling price is determined based on the cost of goods sold; if the calculation of the cost of goods sold is inaccurate, a company's selling price may end up being



too high or too low. A selling price that is too high can reduce a product's market competitiveness, while a selling price that is too low can result in losses for the company (Ashary *et al.*, 2023).

To set the right selling price, a company must accurately calculate the Cost of Goods Sold (COGS). Yustitia and Adriansah (2022) explain that COGS is the cost incurred by a company to produce or generate specific goods or services. COGS serves as the fundamental basis for determining the selling price, as the set selling price must cover all costs incurred during the production process, including both direct and indirect costs (Kotambunan *et al.*, 2024). Accurate COGS calculations play a crucial role for companies in planning, cost control, and strategic decision-making. One of the challenges faced by MSME operators is the lack of a systematic COGS calculation method to serve as the basis for setting selling prices. The limited financial literacy of business owners in determining product selling prices means that most are not yet aware of the importance of accurately calculating all production costs (Yustitia & Adriansah, 2022). This situation underscores the need to implement structured COGS calculation methods, such as full costing or variable costing, as the basis for setting appropriate and competitive selling prices.

When calculating the cost components of the cost of goods sold, two commonly used approaches are full costing and variable costing (Thomas & Meily, 2022). Full costing is a method for determining the cost of goods manufactured that includes all production cost elements—raw material costs, direct labor costs, and factory overhead costs—whether variable or fixed (Badriah & Nurwanda, 2019). Meanwhile, the variable costing method allocates only variable production costs to COGS, while fixed overhead costs are treated as period expenses and charged directly to the income statement (Samsul, 2013). Selecting the appropriate method is crucial because it directly affects COGS and the company's pricing strategy (Pasapan *et al.*, 2023). Some relevant prior studies include: Indraswari and Siswanti (2022) found a difference in selling prices between the two methods at a bakery; Yuspyani and Prihanisetyo (2021) concluded that the company's COGS was inaccurate because it was lower than that calculated by both methods; Rahmawita and Bahari (2024) found that a furniture company's selling price was lower than that calculated by both methods, indicating the presence of hidden losses. These research results show diverse and inconsistent findings; most are still descriptive in nature, focus on a single method without a comprehensive comparison, and have not yet offered practical managerial recommendations, particularly for the furniture industry. Unlike previous studies that relied solely on descriptive comparative analysis, this study incorporates a hypothesis test to determine whether there is a significant difference between COGS calculations using full and variable costing methods. This constitutes a novelty of this study and is expected to provide a more scientific and practical contribution to the furniture industry, particularly to Mebel Samawa in Dompu Regency.

One of the MSMEs facing this issue is Mebel Samawa, located in Dompu Regency, West Nusa Tenggara. Mebel Samawa is a small-scale manufacturing business that produces various furniture items—such as door frames, cabinets, and other items—to order. As an SME engaged in order-based production, Mebel Samawa faces challenges in determining the correct cost of goods sold (COGS) and selling price due to high variability in production costs and the custom-made nature of its production. Inaccurate COGS calculations can lead to uncompetitive selling prices or even cause losses for the business. This study is motivated by the widespread phenomenon of business owners who still do not accurately calculate COGS, resulting in inaccurate selling price setting and posing a risk to profitability and business sustainability. Given that the application of the full costing and variable costing methods yields different cost figures, a comparative study is needed to determine which method is most relevant

for Mebel Samawa. Therefore, this study aims to compare these two methods to establish a more precise and accountable basis for setting selling prices. The findings of this study are expected to identify the strengths and weaknesses of each approach and serve as a managerial reference for the furniture industry.

The remainder of this paper is organized as follows. Section 2 provides a literature review and hypothesis development. Section 3 presents the research method and design. Section 4 provides the results and discussion. Section 5 presents concluding remarks and Recommendations.

2. Literature Review and Hypothesis Development

2.1 Cost Accounting Theory

Cost accounting is a branch of accounting that focuses on recording, classifying, summarizing, and reporting all costs related to the production process of goods or services. Arfah and Zurlaini (2023) state that accounting is the art of recording, classifying, and summarizing—in a specific manner and in monetary terms—transactions and events that are generally of a financial nature, including interpreting the results. The benefit of a cost accounting system is that it provides the information management needs to run the company. Costs are typically reported in detail in accounting reports for internal management purposes and reported comprehensively for external purposes. The information obtained from the cost accounting information system must be comparable to the revenue from various alternative actions that management will choose (Melina *et al.*, 2022).

2.2 Decision-Making Theory

Decision-making theory is a crucial foundation in management accounting, explaining how cost information supports managerial decision-making. Promika (2024) states that accounting information directly affects the quality of management decisions, as sound decisions require accurate, relevant, and timely cost data. In the context of this study, decision-making theory underpins the selection of the most appropriate COGS calculation method between full costing and variable costing. The results of the comparison between these two methods serve as the basis for Mebel Samawa's management's decisions regarding optimal selling prices. Accurate COGS information will lead to more competitive and profitable selling price decisions for the company (Promika, 2024).

2.3 Cost of Goods Manufactured

Cost of goods manufactured (COGM) refers to the total economic sacrifice a company incurs in producing specific goods or services, encompassing all costs incurred from production through the point at which the product is ready for sale (Yustitia & Adriansah, 2022). There are two approaches to determining the cost of goods manufactured: the full costing method and the variable costing method. In the full costing method, the production costs included in determining the cost of goods manufactured are raw materials, direct labor, and factory overhead—both fixed and variable. In the variable costing method, the production costs considered consist only of variable production costs, namely raw materials, direct labor, and variable factory overhead. The purpose of determining the cost of goods manufactured is to determine the amount of costs incurred in transforming raw materials into finished goods or services ready for sale (Slat, 2013). The cost of goods manufactured in this study was

measured using several indicators, as referenced in Melati *et al.*, (2022), including the raw material cost report, the direct labor cost report, and the factory overhead cost report.

2.4 Full Costing Method

Full costing is a method of determining the cost of goods manufactured that includes all production cost elements. Fauzi *et al.*, (2025) explain that the full costing method provides a more accurate calculation of the cost of goods manufactured by accounting for all fixed and variable overhead costs, thereby helping determine competitive selling prices and identify waste. Mahaswari *et al.*, (2025) also argue that in the full costing method, all cost elements—whether variable or fixed—are taken into account. In the full costing method, the cost of goods manufactured is determined by three main cost components. First, raw material costs, which include all materials that can be directly identified and traced in the finished products. Second, direct labor costs are the compensation paid to workers directly involved in transforming raw materials into finished goods. Third, factory overhead costs, which encompass all production costs other than raw materials and direct labor—including both variable costs, such as auxiliary materials and electricity, and fixed costs, such as machinery depreciation and production supervisor salaries (Badriah & Nurwanda, 2019).

The full costing method in this study is measured using several indicators, as outlined by Mahaswari *et al.*, (2025), including raw material costs, direct labor costs, variable factory overhead costs, and fixed factory overhead costs. Systematically, the COGS formula using the full costing method is as follows:

$$\text{COGS} = \text{Raw Material Costs} + \text{Direct Labor Costs} + \text{Variable Factory Overhead} + \text{Fixed Factory Overhead}.$$

Full Costing is expected to provide a more accurate picture of the cost of goods sold because it includes all production-related costs (Ginoga *et al.*, 2024).

2.5 Variable Costing Method

Variable costing is a management accounting method used to calculate product costs by allocating only variable production costs to the cost of goods manufactured. Samsul (2013) states that variable costing is a management accounting method used to calculate product costs, in which only costs that vary with production volume are considered as components of the cost of goods manufactured. Trilestari *et al.*, (2026) also argue that variable costing is a method for calculating all costs incurred in producing a product, where these costs fluctuate in amount depending on the volume of business activity. According to Harun *et al.*, (2023), variable costing is a method of determining production costs that only includes variable production costs in the cost of goods manufactured, consisting of raw material costs, direct labor costs, and variable factory overhead costs.

The fundamental difference between the full costing and variable costing methods lies in how fixed factory overhead (FFO) is treated. In the full costing method, all production costs—both variable and fixed—are allocated to the cost of goods manufactured (Heryanto & Gunawan, 2021). In contrast, under the variable costing method, fixed factory overhead is not included in COGS. However, it is treated as a period expense—that is, a cost directly charged to the income statement in the period in which it occurs, regardless of how many products are sold (Trilestari *et al.*, 2026). The fundamental reason is that fixed overhead costs—such as machinery depreciation, building rent, and foreman salaries—remain

constant regardless of production volume; they persist even if the company ceases production entirely. Therefore, fixed overhead costs are not considered part of product costs but rather costs incurred over time (Samsul, 2013).

In this study, the variable costing method is measured using several indicators, according to Yuliarini (2020): raw material costs, direct labor costs, and variable factory overhead costs. In the context of variable costing, indirect and fixed production costs are not considered part of the cost of goods manufactured but are more accurately classified as costs associated with a specific period (Maharani *et al.*, 2025).

Systematically, the formula for the cost of goods manufactured using the variable costing method is:

$$COGM = \text{Raw Material Costs} + \text{Direct Labor Costs} + \text{Variable Factory Overhead}.$$

2.6 Setting the Selling Price

The selling price is determined by adding a specific markup to the total production costs. This markup not only covers factory overhead costs but also provides an additional amount generally used to cover other costs outside of production and to generate the expected profit (Febrianti & Rahmadani, 2022). Setting the selling price has several interrelated objectives that support business sustainability. The first objective is to maximize profit. Second, to capture market share by setting competitive prices. Third, to quickly restore cash flow. Fourth, to set price targets based on sales targets within a specific time frame. Fifth, promotional pricing, which involves setting prices below usual levels for a specific period. Sixth, price-ceiling strategy, which involves setting prices at the maximum level still acceptable to the market (Fahriza, 2021).

Pricing in this study was measured using several indicators according to Dharasta (2017), which include cost-based strategies—an approach that views cost as the primary determinant of price; demand-based pricing, where the price is an estimate of the sales volume that can be achieved in a specific market; competition-based pricing, which uses competitors as a reference point so that prices can be set at the same level, above, or below competitors; and consumer-needs-based pricing, where marketers determine a price that provides maximum value to customers.

One of the most commonly used methods for determining selling prices is cost-plus pricing, which sets the selling price by adding a markup percentage to the cost of goods sold (COGS). The formula is as follows:

$$\text{Selling Price} = \text{COGS per unit} + (\text{COGS per unit} \times \% \text{ Markup})$$

The determination of the selling price is closely related to the COGS calculation method used. If COGS is calculated using the Full Costing method, the resulting selling price tends to be higher because fixed overhead costs have already been absorbed into the product's value. Conversely, if COGS is calculated using Variable Costing, the resulting selling price is lower; however, the company must ensure that the sales margin is sufficient to cover the fixed overhead costs not allocated to the product. The choice of COGS calculation method is not merely a technical accounting issue but has direct implications for a company's selling price strategy (Pasapan *et al.*, 2023).

2.7 Previous Research

After reviewing several studies, the researchers identified several studies relevant to this topic. Table 1 below lists the relevant studies.

Table 1. Previous Research

Researchers	Title	Method	Results
Indraswari and Siswanti (2022)	Analysis of the Calculation of Cost of Goods Sold to Determine Product Selling Prices Using the Full Costing and Variable Costing Methods at Putri's Bali Bakery in East Jakarta	Qualitative descriptive	Based on these calculations, the cost of goods manufactured using the full costing method was Rp11,739,248.37, and the cost of goods manufactured using the variable costing method was Rp11,597,636.17.
Ningrum and Persada (2025)	Pricing Strategies for MSMEs: A Comparison of the Full Costing and Variable Costing Methods in Supporting Business Sustainability (Case Study of Pelipur Lapar, Sidoarjo)	Qualitative	The results show that the COGS using the full costing method is Rp14,000 per serving, while the variable costing method yields Rp13,000 per serving. The selling prices calculated using the cost-plus pricing approach also differ, at Rp22,000 and Rp20,000 per serving, respectively.
Yuspyani and Prihanisetyo (2021)	Analysis of Cost of Goods Sold Using the Full Costing and Variable Costing Methods at UD. Mutiara Furnitur in Balikpapan	Qualitative	The company's method yields a lower COGS than both full and variable costing. The company's COGS is considered inaccurate.
Harjayanti <i>et al.</i> , (2021)	Analysis of Cost of Goods Sold and Selling Price Using the Cost-Plus Pricing Method (Case Study: Wedang Uwuh 3Gen SME in Tegal)	Qualitative descriptive	COGS calculated using full costing is higher because it includes machine maintenance costs that the SME has not accounted for.
Rahmawita and Bahari (2024)	Comparison of Cost of Goods Sold Methods in Determining Selling Prices at Simpang Minang Furniture	Qualitative descriptive	The selling price under full costing is higher than that under variable costing. The company's selling price is lower than both, indicating hidden losses.

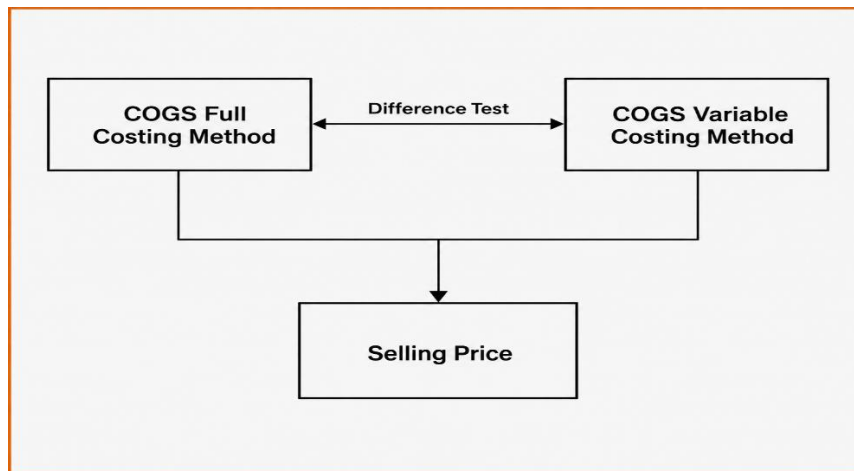
Source: Compiled by the researcher (2026)

Based on Table 1, several previous studies have shown varied and inconsistent results. Although many studies have examined COGS calculation methods, discrepancies remain in their findings. First, most studies focus on a single method without a comprehensive comparison. Second, research on the impact of these differences on selling prices remains limited, particularly in the furniture industry. Third, many studies are descriptive in nature and lack practical recommendations. Fourth, there are still few studies examining managerial implementation in decision-making.

2.8 Conceptual Framework

According to Wibowo (2021), a conceptual framework is a structure that outlines the relationships among the concepts to be observed or measured through the proposed research. In this conceptual framework, the researcher presents a comparative analysis of how the cost of goods sold is determined using full and variable costing methods for setting selling prices at Mebel Samawa.

Figure 1. Research Conceptual Framework



A t-test was conducted on the cost of goods sold calculated using the full-costing and variable-costing methods to determine whether there was a significant difference between the two methods. The results from these two COGS calculation methods were then used to set the selling price of Samawa furniture.

3. Research Method

This study employs a quantitative descriptive approach using a comparative method based on a t-test, implemented through a case study strategy at Mebel Samawa in Dompu Regency, West Nusa Tenggara. The quantitative descriptive approach was chosen because this study aims to describe and analyze production cost data numerically, obtained directly from the research subjects. Amruddin *et al.*, (2022) explain that descriptive quantitative analysis is used to describe the collected data as it is, without intending to make generalizations that apply universally. A comparative method was used to compare two methods of calculating the Cost of Goods Manufactured (COGM)—full costing and variable costing—using the same production cost data to analyze the differences in results and their impact on the determination of selling price. The choice of a case study approach allowed the research to focus in depth on the characteristics of this furniture manufacturing company, resulting in findings that are specific and contextual.

The data used in this study consists entirely of secondary data. Data collection was conducted using documentation techniques, specifically by reviewing the company's internal documents relevant to the study period. The collected data included production cost reports, purchase invoices and raw material price lists, labor wage lists, factory overhead (FOH) records, and the company's financial statements. All of these data sources are essential to ensure accurate and comprehensive COGS calculations. The data analysis employed descriptive comparative analysis with a t-test, conducted in four structured stages. The first stage involves calculating COGS using the full costing method, in which all production cost components (raw material costs, direct labor costs, variable factory overhead, and fixed factory overhead) are identified, classified, and totaled to produce the COGS per unit. The second stage involves calculating COGS using the variable costing method, which limits the calculation to

variable production cost components. In contrast, fixed overhead costs are separated and treated as period expenses. In the third stage, a t-test was conducted in Microsoft Excel to compare COGS values between the two methods. The decision-making basis used an alternative hypothesis (H1), which assumes a significant difference between the COGS results calculated using the full-costing and variable-costing methods. The final stage involves comparative analysis and the determination of selling prices. The COGS values from each method were used to set prices under the cost-plus pricing approach (COGS plus markup). The results of this selling price simulation were then compared with Mebel Samawa's actual selling price policy to formulate the most representative and practical managerial recommendations for the company.

4. Results and Discussion

4.1 Analysis Results

4.1.1 Breakdown of Production Costs

Before calculating the cost of goods sold using both methods, the following table presents a breakdown of the sources of each production cost component for each Samawa Furniture product, based on interviews with the business owner.

Table 2. Breakdown of Frame Costs

Category	Item	Total (Rp)
Raw Materials	Wood, 6×12×2m (2 pieces)	151.000
	Raw Materials Subtotal	151.000
TKL	Carpenter (1 carpenter, ±7 window frames/day)	55.000
	Labor and Materials Subtotal	55.000
Variable BOP	Glue & nails	15.000
	Paint	10.000
	Electricity (allocation of Rp200,000/month ÷ 225 units)	888
	Variable Overhead Subtotal	25.888
Fixed BOP	Fixed Overhead per unit	13.131

Source: Compiled by the researcher (2026)

Table 3. Breakdown of Door Costs

Category	Item	Total (Rp)
Raw Materials	3×20×2m boards (4 pieces)	162.000
	12×4×2m lumber (3 pieces)	120.000
	Raw Materials Subtotal	282.000
TKL	Carpenter (1 carpenter, ±3 doors/2 days)	250.000
	Finishing carpenter (1 carpenter, ±3 doors/2 days)	150.000
	Subtotal Labor Costs	400.000
Variable BOP	Finishing Materials	150.000
	Glue & Nails	25.000
	Electricity (allocation of Rp200,000/month ÷ 225 units)	888
	Subtotal Variable Overhead Costs	175.888
Fixed BOP	Fixed Overhead Costs per unit	13.131

Source: Compiled by the researcher (2026)



Table 4. Window Cost Breakdown

Category	Item	Total
Raw Materials	Board 7x3x2m (3 pieces)	53.000
	Glass	70.000
	Subtotal Raw Materials	123.000
TKL	(1 carpenter, ±6 windows/day)	55.000
	Subtotal Labor Costs	105.000
Variable BOP	Glue & nails	15.000
	Electricity (allocation of Rp200,000/month ÷ 225 units)	888
	Subtotal Variable Overhead	15.888
Fixed BOP	Fixed Overhead Per unit	13.131

Source: Compiled by the researcher (2026)

4.1.2 Breakdown of Fixed Overhead Costs

Fixed overhead costs are shared operating expenses that cannot be directly traced to a specific product type and are therefore allocated evenly across all monthly production units. A breakdown of these components is presented in Table 5 below:

Table 5. Breakdown of Fixed Overhead Costs

Components	Amount (Rp/month)
Foreman's salary	2.800.000
Machinery depreciation (Rp17,000,000 ÷ 15 years ÷ 12 months)	94.444
Machinery maintenance costs	60.000
Total fixed operating expenses per month	2.954.444

Source: Compiled by the researcher (2026)

Fixed operating costs per unit are calculated by dividing the total monthly fixed operating costs by the average monthly production of 225 units, which is the combined total of window frames, doors, and windows:

$$\text{Fixed Overhead (BOP) per unit} = \text{Rp}2,954,444 \div 225 \text{ units} = \text{Rp}13,131$$

This amount is allocated to COGS under the Full Costing method, whereas under the Variable Costing method, Fixed BOP is not allocated to COGS per unit; instead, it is calculated at Rp2,954,444 per month and directly expensed as a period expense in the Income Statement during the period in which it occurs.

4.1.3 Electricity Cost Breakdown

In addition to product-specific auxiliary materials such as glue, nails, paint, and finishing materials, there is one variable BOP component whose value is the same for all three product types: the cost of electricity for production. This electricity cost is derived from Mebel Samawa's total monthly electricity bill of Rp200,000, which is used to operate production machinery and equipment during the simultaneous manufacturing of door frames, doors, and windows. Since electricity usage is not recorded separately by product type (electricity is shared within a single production workshop), this cost is allocated evenly

across all monthly production units using the same approach as for fixed BOP allocation—that is, divided by the average total monthly production units (225 units):

$$\text{Electricity Cost per unit} = \text{Rp}200,000 \div 225 \text{ units} = \text{Rp}888 \text{ per unit (rounded)}$$

This figure of Rp888 consistently appears in the variable BOP component for all three products, in addition to product-specific auxiliary materials. Full details are presented in Table 6 below:

Table 6. Breakdown of Electricity Costs

Products	Specific Auxiliary Materials (Rp)	Electricity (Rp)	Total BOP Variable (Rp) Total Variable BOP (Rp)
Door	25,000 (glue, nails, enamel paint)	888	25.888
Frames			
Doors	175,000 (finishing materials, glue, nails)	888	175.888
Windows	15,000 (glue, nails)	888	15.888

Source: Compiled by the researcher (2026)

This type of shared cost allocation approach (electricity and fixed overhead) is a common practice among order-based manufacturing MSMEs that do not yet have a system for recording costs separately by product type; as a result, costs that cannot be directly traced are allocated proportionally based on production volume.

4.1.4 Calculation of Cost of Goods Manufactured Using the Full Costing Method

The Full Costing method includes all production cost components in the cost of goods sold (COGS), namely Raw Material Costs, Labor Costs, Variable Overhead Costs, and Fixed Overhead Costs. The formula used is:

$$\text{COGS} = \text{Raw Material Costs} + \text{Direct Labor Costs} + \text{Variable Overhead Costs} + \text{Fixed Overhead Costs.}$$

The Full Costing COGS calculation for each Samawa Furniture product is as follows:

Window Frame

$$\begin{aligned} \text{COGS for Window Frame} &= \text{Rp } 151,000 + \text{Rp } 55,000 + \text{Rp } 25,888 + \text{Rp } 13,131 \\ &= \text{Rp } 245,019 \text{ per unit.} \end{aligned}$$

Door

$$\begin{aligned} \text{Door COGS} &= \text{Rp } 282,000 + \text{Rp } 400,000 + \text{Rp } 175,888 + \text{Rp } 13,131 \\ &= \text{Rp } 871,019 \text{ per unit.} \end{aligned}$$

Windows

$$\begin{aligned} \text{Cost of Goods Sold (COGS) for Windows} &= \text{Rp } 123,000 + \text{Rp } 105,000 + \text{Rp } 15,888 + \text{Rp } 13,131 \\ &= \text{Rp } 257,019 \text{ per unit.} \end{aligned}$$

4.1.5 Calculation of Cost of Goods Manufactured Using the Variable Costing Method

The Variable Costing method includes only variable production costs in COGS, namely Raw Materials, Direct Labor, and Variable Overhead. Fixed Overhead of Rp 13,131 per unit is not included in COGS but is treated as a period expense directly charged to the income statement. The formula used is:

$$\text{COGS} = \text{Raw Material Costs} + \text{Direct Labor Costs} + \text{Variable Overhead.}$$



The Variable Costing COGS calculation for each Samawa Furniture product is as follows:

Window Frames

COGS for Window Frames = Rp 151,000 + Rp 55,000 + Rp 25,888
= Rp 231,888 per unit.

Door

COGS for Door = Rp 282,000 + Rp 400,000 + Rp 175,888
= Rp 857,888 per unit.

Windows

Cost of Windows = Rp 123,000 + Rp 105,000 + Rp 15,888
= Rp 243,888 per unit.

4.1.6 Comparison of Full Costing and Variable Costing for COGS

To illustrate more clearly the impact of differences in the treatment of fixed operating expenses between full costing and variable costing, the following analysis is presented on an annual basis (converted from monthly data × 12 months), assuming constant monthly production volume throughout the year.

Conversion of Fixed Operating Expenses to an Annual Basis

Table 7. Conversion of Fixed Operating Expenses to an Annual Basis

Component	Monthly (Rp)	Annual (Rp)
Total units produced	225 units	2,700 units
Foreman's salary	2,800,000	33,600,000
Machinery depreciation	94,444	1,133,333
Machinery maintenance costs	60,000	720,000
Total fixed operating costs	2,954,444	35,453,328
Fixed operating costs per unit	13,131	13,131

Source: Compiled by the researcher (2026)

Fixed Operating Costs per unit remain unchanged (at Rp13,131) whether calculated on a monthly or annual basis, as the calculation is linear with respect to production volume. However, the annual presentation explicitly shows the total amount of Fixed Operating Costs that the company must bear over a full period, which is Rp35,453,328 per year.

Illustration of the Impact on Profit When There Is Unsold Inventory

The difference between the two new methods has a significant impact on reported profit when products remain unsold at the end of the period. For example, if 100 units of the total annual production remain unsold at the end of the year, the impact on both methods is presented in Table 8. This illustration shows that the Full Costing method can yield higher profits than the actual situation when products are unsold, because a portion of the fixed overhead costs remains "hidden" in the inventory value. Conversely, the Variable Costing method immediately recognizes all fixed overhead as an expense for the current period, thereby providing a more conservative profit picture that reflects the company's actual conditions. This is important for Mebel Samawa, given the order-based nature of its production, as orders may be canceled or products may not be picked up by buyers by the end of the period.

Table 8. Illustration of the Impact of Unsold Inventory on Profit

Notes	Full Costing	Variable Costing
Fixed Operating Expenses per unit	13,131	13,131
Units not yet sold (assumption)	100 units	100 units
Fixed Operating Expenses "held" in inventory (not yet recognized as an expense this year)	1,313,100	0 (Fixed overhead is fully allocated)
Total Fixed Operating Expenses recognized as an expense for the current year	34,140,228 (35,453,328 – 1,313,100)	35,453,328 (full)
Impact on reported profit	The reported profit appears to be Profit reflects actual conditions. Rp1,313,100 higher than the actual amount.	

Source: Compiled by the researcher (2026)

4.1.7 Significance of the Cost of Goods Sold (COGS) Difference on an Annual Basis

The COGS difference per unit between Full Costing and Variable Costing (Rp13,131), when viewed individually, appears small and could potentially be overlooked in decision-making. However, when accumulated over the total production volume for one year (2,700 units), the result is:

$$\text{Total Annual COGS Difference} = \text{Rp}13,131 \times 2,700 \text{ units} = \text{Rp}35,453,700$$

This figure demonstrates that the difference in how fixed overhead costs are treated between the two methods significantly affects the company's total costs and potential profit throughout the year. This underscores the importance of selecting the appropriate COGS method as the basis for setting selling prices; it is not merely a technical accounting issue but has real managerial implications for the sustainability of Mebel Samawa's business.

Setting Selling Prices

Selling prices are set using the cost-plus pricing method with a 40% markup established by the owner of Mebel Samawa. The formula used is:

$$\text{Selling Price} = \text{COGS per unit} + (\text{COGS per unit} \times 40\%)$$

The calculation of the selling price based on full costing COGS is as follows:

Selling Price Based on Full Costing

$$\begin{aligned} \text{Door Frame} &= \text{Rp } 245,019 + (\text{Rp } 245,019 \times 40\%) \\ &= \text{Rp } 245,019 + \text{Rp } 98,008 \\ &= \text{Rp } 343,027 \text{ per unit.} \end{aligned}$$

$$\begin{aligned} \text{Door} &= \text{Rp } 871,019 + (\text{Rp } 871,019 \times 40\%) \\ &= \text{Rp } 871,019 + \text{Rp } 348,408 \\ &= \text{Rp } 1,219,427 \text{ per unit.} \end{aligned}$$

$$\begin{aligned} \text{Window} &= \text{Rp } 257,019 + (\text{Rp } 257,019 \times 40\%) \\ &= \text{Rp } 257,019 + \text{Rp } 102,808 \\ &= \text{Rp } 359,827 \text{ per unit.} \end{aligned}$$

Selling Price Based on Variable Costing

$$\text{Window Frames} = \text{Rp } 231,888 + (\text{Rp } 231,888 \times 40\%)$$



$$\begin{aligned}
 &= \text{Rp } 231,888 + \text{Rp } 92,755 \\
 &= \text{Rp } 324,643 \text{ per unit.} \\
 \text{Doors} &= \text{Rp } 857,888 + (\text{Rp } 857,888 \times 40\%) \\
 &= \text{Rp } 857,888 + \text{Rp } 343,155 \\
 &= \text{Rp } 1,201,043 \text{ per unit.} \\
 \text{Windows} &= \text{Rp } 243,888 + (\text{Rp } 243,888 \times 40\%) \\
 &= \text{Rp } 243,888 + \text{Rp } 97,555 \\
 &= \text{Rp } 341,443 \text{ per unit.}
 \end{aligned}$$

A comparison of selling prices from the two methods with Mebel Samawa's actual selling price is presented in Table 9 below.

Table 9. Comparison of Selling Prices

Products	HJ Full Costing (Rp)	HJ Variable Costing (Rp)	HJ Current Company Data
Door Frames	343.027	324.643	375,000
Doors	1.219.427	1.201.043	1,600,000
Windows	359.827	341.443	450,000

Source: Compiled by the researcher (2026)

4.1.8 Comparison of Cost of Goods Sold (COGS) Under Full Costing and Variable Costing

A comparison was conducted to determine statistically whether there is a difference in COGS between full costing and variable costing. The analysis was performed in Microsoft Excel by comparing COGS values between the two methods.

Table 10. Results of the Comparison Test Between Full Costing and Variable Costing

Products	HPP Full Costing	HPP Variable Costing	Difference	Description
Door Frames	245.019	231.888	13,131	Different
Doors	871.019	857.888	13,131	Different
Windows	257.019	243.888	13,131	Different

Source: Compiled by the researcher (2026)

Table 11. One-Year Comparison

Cost Components	Window frames (1,303 units)	Doors (279 units)	Windows (1,117 units)	Total
Raw Materials	196,753,000	78,678,000	137,391,000	412.822.000
Direct Labor	71,665,000	111,600,000	117,285,000	300.550.000
Variable Overhead	33,732,064	49,072,752	17,746,896	100.551.712
Fixed Overhead	17,109,693	3,663,549	14,667,327	35.440.569
Total Cost of Goods Sold (Full Costing)	319,259,757	243,014,301	287,090,223	849.364.281
Total Cost of Goods Sold (Variable Costing)	302,150,064	239,350,752	272,422,896	813.923.712
Difference (Full Costing – Variable Costing)	17,109,693	3,663,549	14,667,327	35.440.569

Source: Compiled by the researcher (2026)

The table above presents projections of total production costs over one year for each product (Window Frames, Doors, and Windows), covering all cost components—Raw Materials, Direct Labor, Variable Overhead, and Fixed Overhead—not just Fixed Overhead alone. It can be seen that the Total Cost of Goods Sold (COGS) under the Full Costing method (Rp849,364,281) is consistently higher than the Total COGS under the Variable Costing method (Rp813,923,712) for all products, with a total difference of Rp35,440,569 per year. This difference stems entirely from Fixed Overhead Costs, which, under the Full Costing method, are allocated to the COGS of each product, whereas, under the Variable Costing method, they are not allocated to COGS and are instead recorded separately as period expenses.

Interestingly, the magnitude of this difference varies across products: Door Frames account for the largest difference (Rp17,109,693), followed by Windows (Rp14,667,327), and Doors, which have the smallest difference (Rp3,663,549). This occurs because fixed overhead costs are allocated evenly per unit (Rp13,131/unit), while the production volumes for window frames and windows are significantly higher than those for doors; consequently, the total fixed overhead costs absorbed by each product correspond to their respective volume proportions. Thus, annually, it can be concluded that the choice of cost accounting method affects not only the calculation of the cost per unit but also the total production costs recorded in the company's financial statements, with the impact varying depending on the production volume of each product type.

4.2 Discussion

Based on the calculations, there is a consistent difference between the cost of goods sold (COGS) calculated using the Full Costing and Variable Costing methods across all three Samawa Furniture products. The COGS calculated using Full Costing is higher than that calculated using Variable Costing for all products, with a consistent difference of Rp13,131 per unit. This difference stems entirely from fixed overhead costs (supervisors' salaries, machine depreciation, and machine maintenance costs), which are included in COGS under the Full Costing method but treated as period expenses under the Variable Costing method.

The difference in COGS between the two methods directly affects the setting of selling prices. Selling prices based on Full Costing are consistently higher than those based on Variable Costing for all products. However, compared with the actual selling prices Mebel Samawa has been applying, the company's selling prices for all products are higher than those calculated by both methods. This indicates that Mebel Samawa has been setting selling prices with an adequate profit margin, even though these prices have not been based on systematically structured COGS calculations.

The results of the t-test show consistent and significant differences between the COGS under Full Costing and Variable Costing across all three products, indicating that the differences in COGS calculations between the two methods are acceptable. Although the difference of Rp13,131 per unit is relatively small when viewed individually, the annualized projection results (Table 11) show that the cumulative difference amounts to Rp35,440,569 per year for all products combined. This difference is also uneven across products: Window Frames account for the largest difference (Rp17,109,693), followed by Windows (Rp14,667,327), and Doors, which have the smallest difference (Rp3,663,549), in line with the proportion of each product's production volume. This finding confirms that the choice of cost accounting method affects not only the per-unit level but also the company's total production costs and overall profit potential throughout the year.



Given the custom-made (order-based) nature of Samawa Furniture's production, the risk of unsold inventory buildup is relatively low compared to mass-production manufacturing businesses. This situation makes the main weakness of the Full Costing method—namely, the potential delay in recognizing fixed overhead costs as expenses due to their inclusion in inventory value—less relevant in the context of Samawa Furniture. Conversely, the Full Costing method actually offers an advantage because it ensures that all production cost components, including fixed costs such as foreman salaries and machinery depreciation, are fully covered by the set selling price.

On the other hand, the Variable Costing method still has distinct advantages for Samawa Furniture, particularly for internal analysis and short-term decision-making. Since fixed overhead costs are not allocated to the cost of goods sold (COGS) per unit, this method provides a clearer picture of costs that more accurately reflects the actual additional cost of producing one additional unit of product (marginal cost). This makes Variable Costing more appropriate when business owners need to evaluate the feasibility of accepting additional orders beyond normal production capacity, since fixed costs—such as supervisors' salaries and machinery depreciation—will not increase even with additional orders, making it irrelevant to include them in the COGS calculation for that decision. In addition, Variable Costing also provides a more conservative and transparent picture of profit in the current period's income statement, since all fixed overhead costs are immediately recognized as expenses rather than being absorbed into inventory value.

However, Variable Costing has a drawback when used as the basis for setting long-term selling prices. Since fixed operating costs are not factored into COGS, business owners risk setting selling prices that are too low if they do not consciously add a margin to cover those costs. This risk is even greater for businesses like Mebel Samawa, which have significant fixed operating costs (supervisors' salaries and machinery depreciation); thus, if selling prices are based solely on the cost of goods sold (COGS) calculated using Variable Costing without adjustments, the company may fail to cover all its operating costs in the long term adequately.

Considering the strengths and weaknesses of both methods, the Full Costing method is deemed more appropriate as the basis for setting selling prices at Mebel Samawa. In contrast, the Variable Costing method is better suited as a supplementary analytical tool for short-term managerial decision-making.

5. Concluding Remarks and Recommendation

There is a difference between the cost of goods sold (COGS) calculated using the full-costing method and the variable-costing method for all Samawa Furniture products (door frames, doors, and windows). This difference is consistently Rp13,131 per unit, stemming from the treatment of fixed overhead costs: these are included in COGS under the full costing method, but are treated as period expenses under the variable costing method. A comparison test in Microsoft Excel confirmed that the COGS calculations of the two methods differ. This COGS difference directly impacts the setting of selling prices. Selling prices based on Full Costing are consistently higher than those based on Variable Costing across all products, with a 40% markup proportional to the COGS difference. When projected annually, accounting for each product's production volume, the COGS difference between the two methods amounts to Rp35,440,569 per year for all products combined, with the largest contributions coming from Door Frames (Rp17,109,693) and Windows (Rp14,667,327). At the same time, Doors contribute the smallest



difference (Rp3,663,549) in proportion to their production volume. This indicates that the choice of COGS method has significant managerial implications, not just at the per-unit level.

The actual selling prices currently applied by Mebel Samawa are higher than the selling prices calculated using both methods for all products. This indicates that the company has set an adequate profit margin, even though the pricing has not been based on a systematic COGS calculation. The Full Costing method is considered more appropriate as the basis for setting selling prices at Mebel Samawa, as it ensures that all production costs—including fixed costs such as foreman salaries and machinery depreciation—are covered by the set selling price, while also aligning with Mebel Samawa's custom-made production characteristics, which carry a relatively low risk of excess inventory. Meanwhile, the Variable Costing method is better suited as a supplementary analytical tool, particularly for short-term managerial decision-making, such as evaluating the feasibility of accepting additional orders beyond normal production capacity.

For Samawa Furniture, it is recommended to begin systematically calculating COGS using the Full Costing method as the basis for setting selling prices, so that all components of production costs—both variable and fixed—can be accurately accounted for and no costs are overlooked in pricing. The company is advised to continue recording production costs routinely and in a documented manner (for example, through simple bookkeeping), so that COGS calculations can be performed consistently and without relying solely on estimates or memory. The company may consider using the Variable Costing method as an additional analytical tool, particularly for short-term decision-making such as evaluating the feasibility of accepting additional orders beyond normal production capacity. For future researchers, it is recommended to expand the scope of the study by including production data over a longer time period (e.g., actual data for a full year, rather than just estimates), as well as considering other variables such as fluctuations in raw material prices, so that the research results can more comprehensively reflect the company's actual conditions. For similar SMEs in the furniture industry, the results of this study can serve as a reference for determining a more representative and accountable COGS calculation method to set competitive selling prices.

Statement of Use of Generative AI

During the preparation of this work, the author used generative artificial intelligence tools to support the scientific writing process. Grammarly was used to check grammar, refine writing style, and improve clarity in scientific writing. All interpretations, analyses, and conclusions presented in this study are the sole responsibility of the author.

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