

Job Order Costing for Production Cost and Selling Price Decisions at Chariyah Catering

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ABSTRACT

Purpose: This study analyzes the application of Job Order Costing in determining the cost of goods manufactured (COGM) at Chariyah Catering and evaluates the implications of the resulting cost information for selling price decisions.

Research Method: A descriptive quantitative case-study design was applied using primary data obtained through observation, interviews, and documentation. Three customer orders were analyzed by identifying direct material, direct labor, and manufacturing overhead costs, calculating order-specific COGM, and comparing the results with the business's existing costing method.

Results and Discussion: Job Order Costing produced COGM of Rp29,405,000, Rp42,721,000, and Rp58,928,500 for the three orders, respectively, exceeding the business-method estimates of Rp17,500,000, Rp27,000,000, and Rp34,500,000. The differences mainly reflect broader recognition of manufacturing overhead. A 10% cost-plus pricing simulation also generated higher prices than those currently applied.

Implications: Some overhead items relied on estimated resource utilization, only three orders were analyzed, and market acceptance was not tested. The findings support systematic order-level cost recording and clearer overhead-allocation bases for pricing decisions.

Originality: The study extends order-based costing evidence in a catering MSME by linking cost classification and overhead allocation with the evaluation of selling price decisions.

Keywords: job order costing; cost of goods manufactured; selling price determination; manufacturing overhead; catering MSME; cost-plus pricing.

1. Introduction

Micro, small, and medium enterprises (MSMEs) contribute to employment, local economic activity, and the resilience of community-based business sectors. Their sustainability, however, depends not only on maintaining production and markets but also on generating reliable financial and cost information for managerial decisions (Ahmad *et al.*, 2023). For order-based businesses, the quality of cost information is particularly important because each customer order may consume a different mix of materials, labor, and supporting resources.

Catering businesses illustrate this challenge clearly. Unlike mass-production settings, catering orders vary in quantity, menu composition, raw material requirements, labor needs, and supporting activities. These differences create order-specific cost structures and require a costing approach that can identify and accumulate the resources consumed by each job. Accurate Cost of Goods



Manufactured (COGM) information can then support selling price decisions, cost control, and operational evaluation, whereas incomplete cost recognition may distort the basis used for pricing (Rasul *et al.*, 2024).

Cost-recording limitations remain common among MSMEs. Simple records may focus on visible expenditures while omitting or incompletely allocating indirect production costs because of limited accounting knowledge, resources, or recording systems (Ainun *et al.*, 2024). In an order-based setting, this omission is consequential because electricity, water, energy, equipment use, transportation, depreciation, and other supporting costs are resources consumed in completing customer orders. A similar condition was identified at Chariyah Catering. Information obtained from the business indicates that production-cost determination has relied primarily on estimated major expenditures, particularly raw materials and part of labor costs, while several supporting production costs have not been systematically assigned to individual orders. As a result, the existing costing basis does not provide a fully structured view of the resources consumed by each job.

Job Order Costing provides a relevant response to this problem because it accumulates production costs separately for specific jobs or customer orders. Direct materials, direct labor, and manufacturing overhead are assigned to individual orders so that the resulting COGM reflects the cost characteristics of each job (Hidayat & Priani, 2022). Previous studies have applied Job Order Costing to MSMEs and other order-based businesses and generally emphasize the importance of more complete cost classification in production-cost and pricing decisions (Amalia & Nugraha, 2023; Muliana & Rahmi, 2022; Wulandari *et al.*, 2024). Empirical evidence also indicates that incomplete overhead recognition can cause reported production costs to differ materially from calculations that incorporate a broader set of production resources. Iswardhani and Sarah (2025) show the usefulness of Job Order Costing for improving production-cost information, while Munifah and Aqham (2026) document continuing challenges in systematic production-cost calculation among food-industry SMEs. These studies reinforce the managerial relevance of structured cost accumulation but leave room for closer analysis in catering businesses, where order heterogeneity is substantial.

The research problem addressed in this study is therefore not merely whether Job Order Costing produces a different numerical COGM, but how the identification, classification, and allocation of order-related costs alter the information available for pricing decisions. This distinction is important because a higher calculated cost does not automatically imply that an existing business price is incorrect; it may instead reflect differences in cost boundaries and the treatment of overhead. The research gap lies in the limited evidence that jointly examines Job Order Costing, order-specific COGM, and the implications of those calculations for selling price decisions in a small catering business that has not yet implemented a structured costing system. Catering orders also differ in scale and menu composition, making the allocation of supporting resources an important analytical issue that is not captured by a simple comparison of total costs alone. Accordingly, this study aims to analyze the application of Job Order Costing in determining COGM at Chariyah Catering and to evaluate the implications of the resulting cost information for selling price decisions. The study addresses two questions: (1) how does order-level COGM calculated using Job Order Costing differ from the business's existing costing method, and (2) how can the resulting cost information be used to evaluate selling price decisions?

The study's novelty lies in its order-level examination of cost classification and manufacturing-overhead allocation in a catering MSME and in connecting those calculations to a conservative cost-plus pricing simulation. Its contribution is managerial rather than prescriptive: the analysis provides a

structured basis for evaluating whether current cost records capture the resources consumed by each order while recognizing that final prices also depend on market conditions and customer characteristics.

The remainder of the paper is organized as follows. Section 2 reviews the literature on Job Order Costing, COGM, and selling price determination. Section 3 explains the research design, data sources, and analytical procedures. Section 4 presents and discusses the results, and Section 5 concludes with the study's contributions, implications, limitations, and future research directions.

2. Literature Review and Hypothesis Development

2.1 Job Order Costing

Job Order Costing is a production-cost accumulation method used when products or services are produced for identifiable customer orders. Costs are traced or allocated to each job so that direct materials, direct labor, and manufacturing overhead can be accumulated separately. A job cost sheet can support this process by recording the resources assigned to a specific order and providing a basis for monitoring total job cost (Wulandari *et al.*, 2024). Production costs include both direct and indirect resources consumed in transforming inputs into completed output (Raniwati Siregar *et al.*, 2023), while the defining feature of Job Order Costing is that these costs are accumulated for individual jobs rather than across a continuous production process (Fahira Aundri, 2022).

In practice, Job Order Costing links the production system to customer specifications. Costs are assigned to individual units, jobs, or batches based on the resources required to complete the order (Rompas *et al.*, 2025). This approach is suitable for catering because individual orders can differ in portion quantity, menu composition, labor requirements, and supporting activities. Previous applications in small businesses likewise show that order-specific costing can support production-cost and selling-price evaluation (Amalia & Nugraha, 2023; Novia *et al.*, 2022).

The method rests on several principles: production is initiated or differentiated by identifiable orders; direct materials and direct labor are traced to those orders where possible; manufacturing overhead is assigned using a defensible allocation basis; and total job cost is determined after accumulating the relevant production resources. In contrast, process costing accumulates costs by production process for relatively homogeneous output produced continuously. The order-specific characteristics of catering therefore make Job Order Costing the more relevant framework for the present study (Nabila *et al.*, 2021).

- Order-specific cost accumulation
Production costs are accumulated separately for each identifiable customer order so that differences in quantity, menu composition, and resource use remain visible at the job level.
- Classification of production costs
Production costs are classified into direct materials, direct labor, and manufacturing overhead. This classification distinguishes resources that can be traced directly to an order from supporting resources that require allocation.
- Direct cost measurement
Direct materials and direct labor are measured from the resources attributable to the specific order, based on the quantities used and the applicable unit costs or wage rates.
- Determination of total job cost

After the relevant production costs are accumulated, the total cost of the order is determined and can be expressed on a per-unit or per-portion basis. This information supports cost control and subsequent pricing evaluation (Novia *et al.*, 2022).

Taken together, the literature indicates that the analytical value of Job Order Costing lies not only in computing a total cost but also in making the cost boundary explicit. For catering businesses, this is important because the reliability of COGM depends on whether supporting resources are recognized and allocated consistently to the orders that consume them (Muliana & Rahmi, 2022; Wulandari *et al.*, 2024).

2.2 Cost of Goods Manufactured (COGM)

COGM represents the production costs incurred in completing output and generally includes direct materials, direct labor, and manufacturing overhead. In manufacturing contexts it may also incorporate adjustments for work-in-process inventory; in an order-based service-production setting, the central analytical requirement is to identify the resources attributable to the completed order (Br. Sitanggang *et al.*, 2021). Accurate COGM is important because it provides a cost basis for evaluating selling prices and profitability. If relevant production costs are omitted or classified inconsistently, the resulting cost information may not reflect the resources used to complete the order and can weaken pricing and profit-planning decisions (Saputra *et al.*, 2023). For this reason, COGM should be interpreted as an information base for decision-making rather than merely as an accounting total.

Cost accumulation can be organized by job or by process. Job-based accumulation assigns costs to individual orders and is suitable when specifications vary, whereas process-based accumulation groups costs by production stage for comparatively homogeneous, continuous output (Wulandari *et al.*, 2024). The present study focuses on job-based accumulation because Chariyah Catering operates through differentiated customer orders. Production costs can also be understood according to traceability. Direct material costs are expenditures for materials that can be traced to a specific order, and direct labor costs relate to personnel directly involved in completing the order. Manufacturing overhead comprises other production resources that support completion of the job but may not be directly traceable in the same manner (Afwika *et al.*, 2025; Suryani & Putiharjo, 2023).

From a cost-inclusion perspective, full costing incorporates direct materials, direct labor, and both fixed and variable manufacturing overhead, whereas variable costing includes direct materials, direct labor, and variable manufacturing overhead (Yulia, 2023). The practical implication for this study is that the calculated COGM depends on which production resources are recognized within the cost boundary and how indirect costs are allocated.

2.3 Selling Price Determination

Selling price determination affects profitability, competitiveness, and business continuity. Prices that are too low may fail to recover the resources consumed in production, whereas prices that are too high may weaken customer demand and competitiveness (Gianina Ramdhani *et al.*, 2024). For MSMEs, price decisions therefore require a balance between internal cost information and external market considerations. COGM is one important input to pricing because it provides a reference for the production resources consumed by an order. Accurate cost information supports planning, cost control, and evaluation of the return expected from the transaction (Ashary *et al.*, 2023). Nevertheless, price is

not determined by cost alone; quality, customer characteristics, competition, and perceived value remain relevant to the final decision (Manurung *et al.*, 2023).

Pricing objectives can include achieving a desired market position, supporting profit performance, communicating product positioning, stimulating demand, and responding to competition (Nurlela *et al.*, 2021). These objectives reinforce the need to treat cost-based calculations as decision support rather than as an automatic market price.

2.4 Selling Price Determination Methods

Management accounting information can support pricing by relating the selling price to the cost base and an intended margin. One common approach is cost-plus pricing, in which a predetermined mark-up is added to cost to obtain a target selling price (Magfirah *et al.*, 2023). Studies applying mark-up or full-costing approaches likewise illustrate how production-cost information can be translated into a pricing reference (Basyir *et al.*, 2025). Profit planning also depends on the interaction between production costs, production volume, and selling prices (Erika *et al.*, 2024; Rozi *et al.*, 2024). However, cost-based pricing should be interpreted alongside market conditions, competitor behavior, and production characteristics because a calculated target price is not evidence that customers will accept that price (Salimah *et al.*, 2024). For analytical purposes, the cost-plus pricing relationship can be expressed as: $\text{Selling Price} = \text{Cost} + (\text{Mark-up Percentage} \times \text{Cost})$ (Hilmiyati *et al.*, 2021). In this study, the formula is used only as a simulation to illustrate the pricing implication of a more comprehensive cost base; it is not treated as a mandatory price for the business.

3. Research Method

3.1 Research Design and Unit of Analysis

This study uses a descriptive quantitative case-study design at Chariyah Catering. The design is appropriate because the analysis focuses on identifying, measuring, classifying, and comparing production-cost components within a specific order-based business setting. The object of analysis is the production-cost calculation and selling-price determination process used for customer orders. The unit of analysis consists of three catering orders with different production quantities and menu compositions: Order 1 with 800 portions, Order 2 with 1,200 portions, and Order 3 with 1,500 portions. The three orders provide variation in scale and resource requirements for examining order-level cost accumulation.

3.2 Data Sources and Collection

The study uses primary data obtained directly from Chariyah Catering through observation, interviews, and documentation. The evidence includes direct material costs, direct labor costs, manufacturing overhead costs, customer-order information, the costing approach used by the business, and information related to selling price determination. Only information available from these sources is used in the cost calculations.

3.3 Cost Classification and Calculation Procedure

Production costs were classified into direct material cost (DMC), direct labor cost (DLC), and manufacturing overhead cost (MOC). DMC was calculated from the quantity of materials used multiplied

by the applicable unit price. DLC was calculated from the number of workers involved multiplied by the wage per person for the order. MOC included LPG gas, electricity, water, equipment depreciation, transportation and distribution, production-equipment rental, and other supporting production costs. Overhead items directly associated with a specific order were assigned to that order. Indirect items, including electricity, water, depreciation, and other supporting costs, were allocated using the available information on resource utilization or a proportional approach reflecting the production activities of each order. Because several of these items cannot be traced directly, the resulting overhead allocations should be interpreted as estimates based on observed operating conditions.

Total job cost was calculated as: $\text{Total Job Cost} = \text{Direct Material Cost} + \text{Direct Labor Cost} + \text{Manufacturing Overhead Cost}$. COGM per portion was calculated as: $\text{COGM per Portion} = \frac{\text{Total Job Cost}}{\text{Number of Portions}}$.

3.4 Comparative and Selling Price Analysis

The Job Order Costing results were compared with the production costs calculated using Chariyah Catering's existing method to identify differences in cost boundaries and components. A cost-plus pricing simulation was then performed by adding a 10% mark-up to the COGM calculated under Job Order Costing. The 10% mark-up is used solely as an analytical illustration and is not presented as a market standard, required profit level, or recommended price.

4. Results and Discussion

4.1 Analysis Results

4.1.1 Direct Material Cost (DMC)

Direct Material Cost (DMC) refers to all costs that can be directly traced to a specific order during the production process. In the implementation of the Job Order Costing method, each order is calculated separately based on the resources utilized, including materials consumed during the production process. At Chariyah Catering, Direct Material Cost consists of all main food ingredients, supporting ingredients, and serving supplies that are directly used to fulfill customer orders. The calculation of Direct Material Cost is performed by multiplying the quantity of materials used by the unit price of each material. The classification of Direct Material Cost based on each order is conducted to provide information regarding the amount of cost incurred to complete each job.

Order 1 – Wedding A (800 Portions) (March 3, 2026)

The first order was a wedding catering order consisting of the following menu: steamed rice, Balinese-style grilled chicken, beef rendang, lodeh vegetables, potato fritters, crackers, pickles, and sliced fruits. The details of Direct Material Cost incurred are presented below. Based on Table 1, the total DMC for Order 1 with a production quantity of 800 portions amounted to Rp23,335,000. The largest cost components were beef amounting to Rp9,450,000 and chicken amounting to Rp3,960,000. These costs were influenced by the requirement for main ingredients that represented the primary components of the menu for the order.

Table 1. Details of Direct Material Costs – Order 1 (800 Portions)

No	Raw Material Name	Quantity	Unit	Unit Price (Rp)	Total Cost (Rp)
1	Premium Rice	130	kg	14.500	1.885.000
2	Chicken Meat	110	kg	36.000	3.960.000
3	Beef (Rendang)	70	kg	135.000	9.450.000
4	Potato	35	kg	18.000	630.000
5	Lodeh Vegetables (Mixed)	45	kg	13.000	585.000
6	Kara Coconut Milk	60	packages	9.500	570.000
7	Spices & Seasonings	1	package	1.450.000	1.450.000
8	Eggs	25	kg	28.000	700.000
9	Cooking Oil	45	liter	17.000	765.000
10	Crackers	20	kg	22.000	440.000
11	Pickles Ingredients	15	kg	10.000	150.000
12	Cut Fruits (Melon, Watermelon, Orange)	60	kg	16.000	960.000
13	Ketchup, Sauce & Complementary Items	1	package	350.000	350.000
14	Serving Boxes	800	pcs	1.800	1.440.000
TOTAL DIRECT MATERIAL COSTS (DMC)					23.335.000

*Source: Processed by the Researchers, 2026.***Order 2 – Wedding Event B (1,200 Portions) (April 24, 2026)**

The second order was a wedding catering order consisting of the following menu: steamed rice/yellow rice, Balinese-style grilled chicken, black pepper beef, tamarind vegetables, braised tofu and tempeh, crackers, pickles, and fruit pudding. This order represented a larger reception scale compared with Order 1.

Table 2. Details of Direct Material Costs - Order 2 (1,200 Portions)

No	Raw Material Name	Quantity	Unit	Unit Price (IDR)	Total (RP)
1	Premium Rice	195	Kg	14.500	2.827.500
2	Chicken Meat	165	Kg	36.000	5.940.000
3	Beef (Black Pepper)	100	Kg	140.000	14.000.000
4	Tofu	50	Kg	11.000	550.000
5	Tempeh	50	Kg	12.000	600.000
6	Mixed Tamarind Vegetables	65	Kg	12.500	812.500
7	Complete Spices and Seasonings	1	Package	2.150.000	2.150.000
8	Eggs	35	Kg	28.000	980.000
9	Cooking Oil	68	Kg	17.000	1.156.000
10	Crackers	30	Kg	22.000	660.000
11	Pickle Ingredients	22	Kg	10.000	220.000
12	Pudding and Fruit Ingredients	1	Package	1.800.000	1.800.000
13	Soy Sauce, Sauces, and Condiments	1	Package	500.000	500.000
14	Food Packaging/Serving Boxes	1.200	Pcs	1.800	2.160.000
TOTAL DIRECT MATERIAL COSTS (DMC)					34.356.000

Source: Processed by the Researchers, 2026.

Based on Table 2, the Direct Material Cost (DMC) for Order 2 amounted to Rp34,356,000. Compared with Order 1, there was an increase in cost of Rp11,021,000. This increase was mainly caused by the increase in production quantity from 800 to 1,200 portions and additional material requirements resulting from the more diverse menu composition.

Order 3 - Wedding Catering C (1,500 Portions, May 15, 2025)

The third order was the largest wedding catering order analyzed in this study, consisting of 1,500 portions. The menu included steamed rice/yellow rice, Balinese-style grilled chicken, beef rendang, yellow-spiced fish, lodeh vegetables, potato fritters, crackers, pickles, sliced fruits, and pudding.

Table 3. Details of Direct Material Costs - Order 3 (1,500 Portions)

No	Raw Material Name	Quantity	Unit	Unit Price (IDR)	Total (RP)
1	Premium Rice	245	Kg	14.500	3.552.500
2	Chicken Meat	205	Kg	36.000	7.380.000
3	Beef (Rendang)	130	Kg	135.000	17.550.000
4	Snapper/Milkfish	90	Kg	45.000	4.050.000
5	Potatoes	60	Kg	18.000	1.080.000
6	Mixed Lodeh Vegetables	80	Kg	13.000	1.040.000
7	Kara Coconut Milk	110	Packs	9.500	1.045.000
8	Complete Spices and Seasonings	1	Package	2.700.000	2.700.000
9	Eggs	45	Kg	28.000	1.260.000
10	Cooking Oil	85	Liter	17.000	1.445.000
11	Crackers	38	Kg	22.000	836.000
12	Pickle Ingredients	28	Kg	10.000	280.000
13	Fresh Fruits and Pudding Ingredients	1	Package	2.700.000	2.700.000
14	Soy Sauce, Sauces, and Condiments	1	Package	650.000	650.000
15	Food Packaging/Serving Boxes	1.500	Pcs	1.800	2.700.000
TOTAL DIRECT MATERIAL COSTS (DMC)					48.268.500

Source: Processed by the Researchers, 2026.

Based on Table 3, Order 3 with a production quantity of 1,500 portions had a Direct Material Cost (DMC) of Rp48,268,500. This value represents the highest Direct Material Cost compared with the previous two orders. This condition was influenced by the larger production quantity and the greater variety of menu items, which required higher material consumption. Overall, the analysis results indicate that Direct Material Cost (DMC) increased along with the increase in the number of portions and menu complexity for each order. Therefore, recording Direct Material Cost based on individual orders is an important aspect of the Job Order Costing method because it provides more specific cost information according to the resource consumption of each job.

4.1.2 Direct Labor Cost (DLC)

Direct Labor Cost (DLC) refers to the costs incurred for workers who are directly involved in completing a specific order. In the Job Order Costing method, Direct Labor Cost is assigned based on the involvement of labor in each order, allowing the costs incurred to be directly associated with the specific job performed. At Chariyah Catering, labor categorized as direct labor consists of main chefs, cooking assistants, and serving personnel (waiters). These three groups of workers are classified as direct labor because their activities are directly related to the production process and completion of customer

orders, starting from food preparation and processing to serving activities at the event location. The calculation of Direct Labor Cost is performed based on the number of workers involved in each order multiplied by the wage rate per person. The amount of Direct Labor Cost differs among orders because it is influenced by the number of portions produced and the level of labor requirements needed to complete each order.

Table 4. Details of Direct Labour Costs – Order 1 (800 Portions)

No	Labor Description	Number of Workers	Unit	Unit Wage/Person (IDR)	Total (Rp)
1	Head Chef	4	person/day	130.000	520.000
2	Assistant Chef	10	person/day	90.000	900.000
3	Food Servers	16	person/day	75.000	1.200.000
TOTAL DIRECT LABOR COST (DLC)					2.620.000

Source: Processed by the Researchers, 2026.

Based on Table 4, the total Direct Labor Cost (DLC) for Order 1 amounted to Rp2,620,000. The largest cost component came from serving personnel, amounting to Rp1,200,000, because a relatively larger number of workers was required to support service activities for an event with a production quantity of 800 portions.

Table 5. Details of Direct Labor Costs - Order 2 (1,200 Portions)

No	Labor Description	Number of Workers	Unit	Wage/Person (IDR)	Total (Rp)
1	Head Chef	5	person/day	130.000	650.000
2	Assistant Chef	14	person/day	90.000	1.260.000
3	Food Servers	22	person/day	75.000	1.650.000
TOTAL DIRECT LABOR COST (DLC)					3.560.000

Source: Processed by the Researchers, 2026.

Based on Table 5, the Direct Labor Cost (DLC) for Order 2 amounted to Rp3,560,000. Compared with Order 1, there was an increase in labor cost of Rp940,000. This increase was caused by the additional labor required to complete an order with a larger production quantity.

Table 6. Details of Direct Labor Costs - Order 3 (1,500 Portions)

No	Labor Description	Number of Workers	Unit	Wage/Person (IDR)	Total (Rp)
1	Head Chef	6	person/day	130.000	780.000
2	Assistant Chef	18	person/day	90.000	1.620.000
3	Food Servers	28	person/day	75.000	2.100.000
TOTAL DIRECT LABOR COST (DLC)					4.500.000

Source: Processed by the Researchers, 2026.

Based on Table 6, Order 3 had a Direct Labor Cost (DLC) of Rp4,500,000. This value represents the highest labor cost compared with the previous two orders because the production quantity reached 1,500 portions, requiring additional labor to support preparation, production, and serving activities. Based on the calculation results of the three orders, it can be observed that Direct Labor Cost increased along with the increase in the number of portions produced. Orders with larger production quantities

required more workers, both in food preparation and serving activities. The classification of serving personnel as direct labor costs was conducted because these activities have a direct relationship with the completion of customer orders. In the context of catering businesses, serving activities represent an essential part of the service provided as part of the customer order. Therefore, labor costs associated with these activities can be directly traced to specific orders. Thus, the implementation of the Job Order Costing method enables Chariyah Catering to obtain more detailed Direct Labor Cost information for each order. This information becomes an important component in determining COGM because it reflects the labor resources directly utilized to complete each customer order.

4.1.3 Manufacturing Overhead Cost (MOC)

Manufacturing Overhead Cost (MOC) refers to all production costs other than DMC and DLC that are required to support the completion of a specific order. In the Job Order Costing method, manufacturing overhead costs need to be considered because the utilization of production facilities, energy, and other supporting resources remains part of the costs incurred in completing an order. At Chariyah Catering, Manufacturing Overhead Cost consists of LPG gas usage, electricity, water, transportation and distribution, rental of cooking and serving equipment, equipment depreciation, and other supporting operational costs. Unlike DMC and DLC, which can be directly traced to a specific order, some manufacturing overhead components have indirect characteristics, requiring an appropriate allocation basis to ensure more accurate cost assignment. In this study, overhead costs directly related to specific order activities, such as LPG gas usage, rental of certain equipment, and order-related transportation costs, were allocated based on the requirements of each order. Meanwhile, costs such as electricity, water, equipment depreciation, and other operational costs were allocated using a proportional approach based on the level of facility utilization and production activities during the completion of each order.

Table 7. Details of Manufacturing Overhead Costs (MOC) – Order 1 (800 Portions)

No	Manufacturing Overhead Description	Volume	Unit	Unit Price (IDR)	Total (RP)
1	12 kg LPG Gas Cylinder	10	Cylinder	175.000	1.750.000
2	Electricity (Generator/PLN, Estimated)	-			180.000
3	Clean Water	-			120.000
4	Transportation and Distribution	-			500.000
5	Cooking and Serving Equipment Rental	-			650.000
6	Equipment Depreciation	-			150.000
7	Other Operational Costs	-			100.000
TOTAL MANUFACTURING OVERHEAD COST (MOC)					3.450.000

Source: Processed by the Researchers, 2026.

Based on Table 7, the total MOC for Order 1 amounted to Rp3,450,000. The largest cost component came from LPG gas usage amounting to Rp1,750,000 because food production activities require considerable energy during the cooking process. In addition, equipment rental costs amounted to Rp650,000 and transportation and distribution costs amounted to Rp500,000, both of which were directly related to the completion of the order.

Table 8. Details of Manufacturing Overhead Costs (MOC) – Order 2 (1,200 Portions)

No	Manufacturing Overhead Description	Volume	Unit	Unit Price (IDR)	Total (RP)
1	12 kg LPG Gas Cylinder	14	Cylinder	175.000	2.450.000
2	Electricity (Generator/PLN, Estimated)	-			250.000
3	Clean Water	-			165.000
4	Transportation and Distribution	-			700.000
5	Cooking and Serving Equipment Rental	-			900.000
6	Equipment Depreciation	-			200.000
7	Other Operational Costs	-			140.000
TOTAL MANUFACTURING OVERHEAD COST (MOC)					4.805.000

Source: Processed by the Researchers, 2026.

For Order 2, MOC increased to Rp4,805,000. The increase was mainly influenced by the additional production resources required due to the larger order quantity. LPG gas usage increased to 14 cylinders, while equipment rental and transportation requirements also increased compared with Order 1.

Table 9. Details of Manufacturing Overhead Costs (MOC) - Order 3 (1,500 Portions)

No	Manufacturing Overhead Description	Volume	Unit	Unit Price (IDR)	Total (RP)
1	12 kg LPG Gas Cylinder	18	Cylinder	175.000	3.150.000
2	Electricity (Generator/PLN, Estimated)	-			320.000
3	Clean Water	-			210.000
4	Transportation and Distribution	-			900.000
5	Cooking and Serving Equipment Rental	-			1.150.000
6	Equipment Depreciation	-			250.000
7	Other Operational Costs	-			180.000
TOTAL MANUFACTURING OVERHEAD COST (MOC)					6.160.000

Source: Processed by the Researchers, 2026.

Based on Table 9, Order 3 had Manufacturing Overhead Cost amounting to Rp6,160,000, which was the highest value compared with the previous two orders. This condition was influenced by the production quantity of 1,500 portions, which required greater utilization of energy, production facilities, and distribution activities. Based on the three tables, Manufacturing Overhead Cost shows variations among orders. Orders with larger production quantities tend to have higher total manufacturing overhead costs because they require greater utilization of supporting resources, such as energy, equipment, and distribution activities. The largest overhead component in each order was LPG gas usage, followed by equipment rental and transportation and distribution costs. These findings indicate that in order-based catering businesses, each order has different resource requirements; therefore, manufacturing overhead allocation needs to consider the characteristics of production activities for each order. Several overhead components, such as electricity, water, and equipment depreciation, cannot be directly traced to a specific order. Therefore, these costs require a clear allocation basis to ensure that the resulting COGM information is more reliable and accountable.

4.1.4 Recapitulation of Cost of Goods Manufactured (COGM)

The recapitulation of COGM represents the stage of combining all production cost components that have been identified based on the Job Order Costing method. At this stage, Direct Material Cost (DMC),

Direct Labor Cost (DLC), and Manufacturing Overhead Cost (MOC) are combined to determine the total production cost of each order. In an order-based production system such as Chariyah Catering, the calculation of COGM is conducted separately for each order because each order has different characteristics in terms of resource utilization. The calculation results provide information regarding the amount of cost required to complete each order based on the cost components identified during the research process.

Table 10. Recapitulation of Cost of Goods Manufactured (COGM) – Order 1 (800 Portions)

No	Cost Component	Formula	Description	Amount (IDR)
1	Total Direct Material Costs (DMC)	G24	DMC = Σ (Quantity $\times$ Unit Price)	23.335.000
2	Total Direct Labor Cost (DLC)	G31	DLC = Σ (Number of Workers $\times$ Wage per Person)	2.620.000
3	Total Manufacturing Overhead Cost (MOC)	G42	MOC = Σ All Overhead Costs	3.450.000
TOTAL COST OF GOODS MANUFACTURED (COGM)			DMC + DLC + MOC	29.405.000
COGM per Portion ($\div$ 800 Portions)			Total COGM $\div$ 800	36.756

Source: Processed by the Researchers, 2026.

Based on Table 10, the total COGM for Order 1 based on the Job Order Costing method amounted to Rp29,405,000 or Rp36,756 per portion. The largest cost component came from Direct Material Cost (DMC), amounting to Rp23,335,000, while DLC and MOC represented supporting components in completing the order.

Table 11. Recapitulation of Cost of Goods Manufactured (COGM) - Order 2 (1,200 Portions)

No	Cost Component	Formula	Description	Amount (IDR)
1	Total Direct Material Costs (DMC)	G24	DMC = Σ (Quantity $\times$ Unit Price)	34.356.000
2	Total Direct Labor Cost (DLC)	G31	DLC = Σ (Number of Workers $\times$ Wage per Person)	3.560.000
3	Total Manufacturing Overhead Cost (MOC)	G42	MOC = Σ All Overhead Costs	4.805.000
TOTAL COST OF GOODS MANUFACTURED (COGM)			DMC + DLC + MOC	42.721.000
COGM per Portion ($\div$ 1.200 Portions)			Total COGM $\div$ 1.200	35.601

Source: Processed by the Researchers, 2026.

Based on Table 11, the total COGM for Order 2 amounted to Rp42,721,000 with a COGM per portion of Rp35,601. The increase in total cost compared with Order 1 was mainly influenced by the increase in production quantity and the higher utilization of materials and supporting production resources.

Based on Table 12, Order 3 had a total Cost of Goods Manufactured (COGM) of Rp58,928,500 or Rp39,286 per portion. This value represents the highest COGM compared with the previous two orders because the production quantity was larger and required higher utilization of materials, labor, and supporting production resources.

Based on the recapitulation results of the three orders, it can be observed that the value of Cost of Goods Manufactured (COGM) differs among orders. These differences are influenced by variations in production quantity, menu composition, labor requirements, and the utilization of other supporting

resources. The calculation results indicate that Direct Material Cost (DMC) is the largest component in the production cost structure of Chariyah Catering. This finding shows that the characteristics of catering businesses, where food ingredients represent the main production component, cause changes in order quantity and menu composition to significantly affect total production costs. In addition, the presence of Manufacturing Overhead Cost (MOC) indicates that the calculation of Cost of Goods Manufactured (COGM) cannot only consider material and labor costs. Supporting production costs must also be considered because the utilization of energy, facilities, and distribution activities represents resources used to complete customer orders. Therefore, the implementation of the Job Order Costing method provides more structured cost information compared with the simple costing approach because each cost component is accumulated based on the characteristics of each order. This information can be used as a basis for evaluation in Selling Price Determination and business cost control.

Table 12. Recapitulation of Cost of Goods Manufactured (COGM) - Order 3 (1,500 Portions)

No	Cost Component	Formula	Description	Amount (IDR)
1	Total Direct Material Costs (DMC)	G25	$DMC = \sum (\text{Quantity} \times \text{Unit Price})$	48.268.500
2	Total Direct Labor Cost (DLC)	G32	$DLC = \sum (\text{Number of Workers} \times \text{Wage per Person})$	4.500.000
3	Total Manufacturing Overhead Cost (MOC)	G43	$MOC = \sum \text{All Overhead Costs}$	6.160.000
TOTAL COST OF GOODS MANUFACTURED (COGM)			$DMC + DLC + MOC$	58.928.500
COGM per Portion ($\div$ 1.500 Portions)			$\text{Total COGM} \div 1.500$	39.286

Source: Processed by the Researchers, 2026.

4.1.5 Comparison of COGM Between the Business Method and Job Order Costing

Chariyah Catering has been determining production costs using a simple recording approach that primarily focuses on major expenditures, particularly material costs and some labor costs. This approach has not fully incorporated all production cost components related to completing an order, particularly manufacturing overhead costs such as energy usage, production facilities, equipment depreciation, and other supporting costs. In this study, the calculation of COGM was conducted using the Job Order Costing method by identifying and accumulating all production costs associated with each order. The calculation includes DMC, DLC, and MOC, which are allocated based on the production activities of each order. The comparison between the costing method applied by the business and the Job Order Costing method was conducted to identify differences in the resulting cost information and determine production cost components that have not been included in the business's current cost recording system.

Based on Table 13, there are differences between the COGM calculated by Chariyah Catering and the results obtained using the Job Order Costing method. For Order 1, the method applied by the business resulted in a COGM of Rp17,500,000, while the Job Order Costing method resulted in Rp29,405,000, producing a difference of Rp11,905,000. For Order 2, the difference in cost reached Rp15,721,000, while for Order 3, the difference increased to Rp24,428,500. These differences indicate variations in the cost boundary between the costing method applied by the business and the Job Order Costing method.

The calculation performed by Chariyah Catering focuses more on costs directly incurred during the production process, whereas the Job Order Costing method applied in this study identifies

production cost components more comprehensively by including DMC, DLC, and MOC. The differences are mainly influenced by the fact that not all supporting production costs have been included in the business's costing method. Components such as LPG gas usage, electricity, water, equipment depreciation, production equipment rental, and transportation and distribution costs represent resources utilized in completing orders; therefore, they need to be considered in the calculation of Manufactured COGM.

By incorporating these components, the COGM calculated using the Job Order Costing method becomes higher than the costing method previously applied by the business. However, the difference between the two methods does not necessarily indicate that the business method is incorrect. Instead, it reflects differences in the approach to cost accumulation and classification. The business method applies a simple recording approach based on major expenditures, whereas the Job Order Costing method applies a cost accounting approach by classifying costs according to their relationship with specific orders. Therefore, the implementation of the Job Order Costing method provides more structured cost information regarding resource utilization for each order. This information can be used by Chariyah Catering as a basis for evaluating cost control and considering the suitability of selling prices with the total resources utilized during the production process.

Table 13. Comparison of Cost of Goods Manufactured (COGM) Calculation Between Business Method and Job Order Costing Method

Description	Order 1 (800 Portions)	Order 2 (1,200 Portions)	Order 3 (1,500 Portions)
COGM – Business Method	Rp17.500.000	Rp27.000.000	Rp34.500.000
COGM – Job Order Costing Method	Rp29.405.000	Rp42.721.000	Rp58.928.500
Calculation Difference	Rp11.905.000	Rp15.721.000	Rp24.428.500
Production Quantity	800 portions	1.200 portions	1,500 portions
COGM/Portion – Business Method	Rp21.875	Rp22.500	Rp23.000
COGM/Portion – Job Order Costing Method	Rp36.756	Rp35.601	Rp39.286

Source: Processed by the Researchers, 2026.

4.1.6 Implications for Selling Price Determination

After calculating COGM using the Job Order Costing method, the next stage is to evaluate its implications for Selling Price Determination at Chariyah Catering. COGM information serves as one of the considerations for businesses in determining selling prices because the prices established should consider the resources utilized during the process of completing customer orders.

In this study, the selling price simulation was conducted using the cost-plus pricing approach, which is a pricing method that determines selling prices by adding a certain level of profit to production costs. This approach is used to illustrate how more comprehensive cost information can be utilized as a basis for consideration in Selling Price Determination. A 10% mark-up level was used as a simulation in calculating selling prices based on the production costs obtained from the Job Order Costing method. This value was not positioned as a market price standard or a required profit level to be implemented by the business, but rather as an illustration to examine the consequences of using more comprehensive cost information in the pricing decision-making process.

Based on Table 14, the selling price simulation using the Job Order Costing method with an additional 10% mark-up resulted in higher selling price values compared with the selling prices currently applied by Chariyah Catering. For Order 1, the selling price simulation based on the method resulted in Rp32,345,500, while the selling price applied by the business was Rp21,000,000. For Order 2, the simulation resulted in a selling price of Rp46,993,100 compared with the business selling price of Rp31,200,000. Meanwhile, Order 3 produced a selling price simulation of Rp64,821,350 compared with the business selling price of Rp39,750,000.

Table 14. Selling Price Simulation Based on the Job Order Costing Method

Description	Order 1 (800 Portions)	Order 2 (1,200 Portions)	Order 3 (1,500 Portions)
Total COGM (JOC)	Rp29.405.000	Rp42.721.000	Rp58.928.500
Mark-up (10%)	Rp2.940.500	Rp4.272.100	Rp5.892.850
Selling Price Simulation	Rp32.345.500	Rp46.993.100	Rp64.821.350
Selling Price Applied by Business	Rp21.000.000	Rp31.200.000	Rp39.750.000
Difference	Rp11.345.500	Rp15.793.100	Rp25.071.350

Source: Processed by the Researchers, 2026.

The difference between the selling price simulation based on the Job Order Costing method and the selling prices applied by the business indicates differences in the cost information basis used in determining prices. The selling prices currently applied by the business are based on a simple costing approach, whereas the Job Order Costing simulation considers more comprehensive production cost components, including manufacturing overhead costs that were previously not fully included. However, the difference between the two prices cannot be directly interpreted as lost revenue or losses because this study does not examine customer responses to price changes or the ability of the market to accept higher prices. Therefore, the simulation results should be interpreted as managerial information indicating that more complete cost calculations can provide a more comprehensive basis for evaluating selling price policies. In the context of catering businesses, selling price decisions are not only influenced by production costs but also consider other factors such as market conditions, competition levels, customer characteristics, and the value of products offered. Therefore, the results of the Job Order Costing calculation can be used as supporting information for Chariyah Catering in evaluating the suitability between selling prices and the cost structure incurred during the production process.

4.2 Discussion

The application of Job Order Costing at Chariyah Catering produces more structured order-level cost information than the business's simple recording approach. The differences between the two calculations arise primarily from differences in the cost boundary, especially the identification and allocation of manufacturing overhead. This means that the central finding is not simply that Job Order Costing yields a higher amount, but that it recognizes a broader set of resources associated with completing each order.

The results also show that production-cost analysis in an order-based catering business cannot be limited to direct materials and direct labor. Each order consumes supporting resources such as energy, equipment, distribution activities, and production facilities. Including these resources in MOC provides a more complete representation of the cost structure, although the reliability of the resulting COGM depends on the defensibility of the allocation basis used for indirect items.

This interpretation is consistent with Job Order Costing logic, under which costs are accumulated for identifiable jobs with distinct resource requirements. Compared with a simple expenditure-based approach, order-level classification makes the relationship between resource consumption and individual orders more visible. The observed differences therefore reflect a change in cost-information quality and structure rather than evidence, by themselves, that the business's previous method was erroneous.

The findings are consistent with Wulandari *et al.*, (2024), who emphasize that incomplete identification and allocation of overhead can cause reported production costs to omit resources used in production. At Chariyah Catering, LPG gas, electricity, water, equipment depreciation, transportation, and equipment rental are related to order completion, but not all can be traced directly to a specific job. The study therefore also highlights a methodological constraint: order-level COGM becomes more informative only when indirect costs are allocated using a clear and consistently applied basis.

For selling price determination, the broader cost base produces a different pricing reference from the one generated by the business's existing method. The 10% cost-plus simulation demonstrates the numerical consequence of using the Job Order Costing cost base, but it should not be interpreted as a required selling price. Market conditions, competition, customer characteristics, and willingness to pay were not tested in this study and remain external considerations in any final pricing decision.

The theoretical contribution of the study is modest but clear: it illustrates, in an order-based catering context, how the usefulness of Job Order Costing depends on the explicit definition of the cost boundary and on the treatment of overhead allocation. Its practical and managerial contribution is to show how order-level cost information can support cost control and pricing evaluation without equating a calculated cost-plus price with a market-acceptable price. This distinction helps position Job Order Costing as a managerial information system rather than a mechanical pricing rule.

5. Concluding Remarks and Recommendation

This study examined the application of Job Order Costing in determining COGM at Chariyah Catering and evaluated the implications of the resulting cost information for selling price decisions. Across the three analyzed orders, Job Order Costing produced higher COGM than the business's existing method because it incorporated a broader set of production-cost components, including manufacturing overhead. The results answer the first research question by showing that the difference between the two approaches is primarily a difference in cost boundaries and cost classification rather than, by itself, evidence that the business's existing calculation is incorrect. The second research question is addressed through the selling-price simulation. Applying a 10% mark-up to Job Order Costing COGM produces selling-price estimates above the prices currently used by the business. These simulated amounts demonstrate how a more comprehensive cost base can alter the pricing reference available to management. They do not, however, establish the prices that should be charged, because customer response, competition, and market acceptance were outside the scope of the study.

The study contributes theoretically by showing that the informational value of Job Order Costing in an order-based catering setting depends on both cost classification and the allocation basis applied to indirect production resources. Practically, Chariyah Catering can improve its costing process by recording order-level DMC, DLC, and MOC more systematically and by establishing clearer allocation bases for electricity, water, depreciation, and other indirect costs. From a managerial perspective, this

information can be used to evaluate cost control and selling-price decisions while preserving the role of market and customer considerations.

Three limitations should be recognized. First, several overhead components cannot be traced directly to individual orders and were therefore allocated using estimates based on available information about resource utilization. Second, the analysis covers only three orders and does not represent the full range of catering activities. Third, the study does not test customer responses or market acceptance of the simulated selling prices. These limitations restrict the interpretation of the calculations as precise market-pricing recommendations. Future research could analyze a larger number of orders over a longer observation horizon, apply more measurable overhead-allocation approaches such as Activity-Based Costing, and integrate market analysis to examine the relationship among cost information, selling price determination, and customer acceptance.

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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