

## Analysis of Calculating the Cost of Goods Production Using the Full Costing Method in Determining Selling Prices at Jepara Furniture Stores (Case Study at the Bondan Sari Furniture Store, Karawang Regency, 2019 - 2021)

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### Article Info

#### Article history:

Received : 08 October 2023

Published : 09 January 2024

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#### Keywords:

Cost of Production,

Full Costing,

Selling Price

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### Info Artikel

#### Article history:

Diterima: 08 Oktober 2023

Publish: 09 Januari 2024

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### Abstract

*This research was conducted to analyze the cost of production using the full costing method in determining the selling price of Bondan Sari Furniture. The research was conducted on Jl. Ir. H. Juanda, No. 69, Cikampek Karawang. The data analysis technique used in this research is descriptive quantitative analysis using the full costing method. The results of the calculations show that the calculation of the cost of production and selling prices using the full costing method is higher than the company's calculations. This is because full costing calculates all costs in detail both fixed and variable costs and in determining the selling price full costing calculates non-production costs.*

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### Abstrak

Penelitian ini dilakukan untuk menganalisis harga pokok produksi menggunakan metode *full costing* dalam menetapkan harga jual pada Bondan Sari Furniture. Penelitian dilakukan di Jl. Ir. H. Juanda, No. 69, Cikampek Karawang. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis deskriptif kuantitatif dengan menggunakan metode *full costing*. Hasil perhitungan menunjukkan bahwa perhitungan harga pokok produksi dan harga jual dengan metode *full costing* lebih tinggi dibandingkan dengan perhitungan perusahaan. Hal ini dikarenakan *full costing* menghitung semua biaya-biaya secara rinci baik biaya tetap maupun variabel dan dalam menentukan harga jual *full costing* menghitung biaya non produksi.

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## 1. INTRODUCTION

The Indonesian and global furniture industry as a whole continues to show promising projections. According to the World Furniture Account Federation, the prospects for the global furniture industry are estimated to grow between 6% -10% with a value of USD 700 billion. With these high projected figures, it shows that the furniture industry is still an attraction for Indonesian exports and has high demand. What is no less important within the country itself is that domestic demand to encourage consumer spending continues to improve. The presence of modern city expansion projects or smart cities, and the expansion of other new commercial areas will create quite large domestic demand, including the development of the Indonesian Capital City (IKN). The development of the Indonesian Capital City (IKN) which requires facilities such as office buildings, hotels, houses, etc. of course requires a lot of typical Indonesian furniture and crafts. (<https://www.himki-indonesia.com>, 2023).

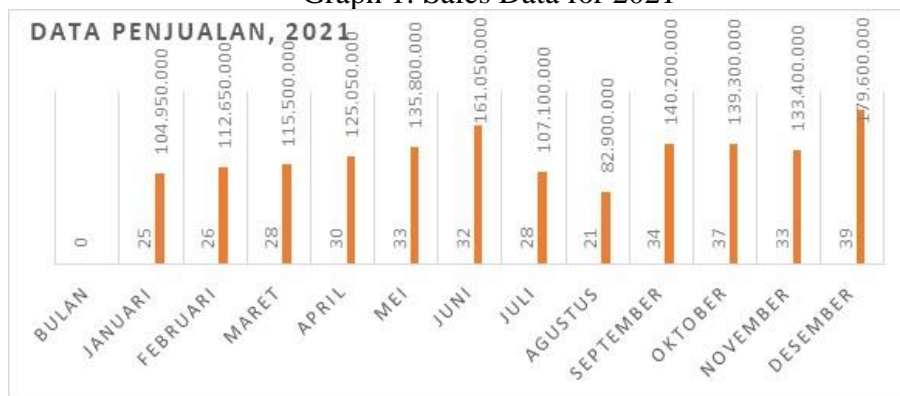
From January until April 2021, export furniture Indonesia to world increase as big as \$853.9 million, up 39.5% year-over-year. The Indonesian Furniture and Crafts Industry Association (HIMKI) said that the furniture and crafts industry continues to grow while the COVID-19 pandemic is still sweeping the world. According to The Business Research Company, the global furniture market is expected to grow 18% to US\$671.7 billion in 2021, up from US\$564.7 billion in 2020. In addition, the industrial market is also expected to reach USD 850.8 billion in 2025 annual growth rate a compound annual growth rate (CAGR) of 6% (CAGR) (<https://www.himki-indonesia.com>, 2023).

In operate his activities, craftsman only depend on knowledge which inherited by person old, including determine price principal product which it produces. Wrong One the cause is level education they Which Still limited on method determination cost of goods sold. Matter This often become constraint for they For develop activities, Because on generally para crafter only determine price principal the production with detail costs incurred in the production process by adding the costs of raw materials and direct labor. To calculate the profits earned, craftsmen simply calculate the difference between income and the total cost of producing goods the. This of course No can give information which accurate about cost of goods sold which actually.

The furniture business from the Bondan Sari shop is home furnishings such as chairs, tables, cupboards and so on. In the current era, wooden furniture has become a mandatory requirement to provide good home interior design and provide comfort to support various company activities or even the developing furniture industry which must be able to compete with other furniture companies, even though the well-known furniture industry in Indonesia is a company furniture from Jepara, Central Java which is famous for its carving art. However, furniture products from other regional furniture industries also have their own uniqueness and characteristics. Therefore, the demand for wood used for the furniture industry is increasing every year due to the high growth of the furniture industry. Meanwhile, the problems faced by craftsmen will become increasingly critical, especially the problem of controlling production costs which directly affects the selling prices of products set by craftsmen.

Based on observation researcher, Bondan Sari Furniture has determine price principal production And price sell product in a way simple And Not yet apply method accountancy cost For count price principal production. Bondan Sari Furniture determine price principal production with count cost Which seen like cost material raw, cost power Work, so that results calculation cost product No appropriate And No accurate in determine price sell. The following is a sales data graph at the Bondan Sari Furniture store:

Graph 1: Sales Data for 2021



Source: MSME actors Bondan Sari Furniture Store, 2021

From the 2021 sales data above, the graph shows that the highest sales revenue was in December with a nominal value of IDR 179,600,000. Meanwhile, the lowest income was in August with a nominal value of IDR 82,900,000. Of all the total sales obtained by the Bondan Sari Furniture Store in 2021, it sold 366 units of its products or the equivalent of IDR 1,537,500,000.-

According to research from Maria Hernie Mali, Minarni A Dethan, Yohanes Denu, the estimation results show that calculating the cost of production and selling prices using a full costing system is more successful than companies. The difference in selling price in 2019 was IDR 244,623.91, in 2020 IDR 232,181.97, in 2021 IDR 220,668.35. The full costing method charges all work budgets, both fixed and variable overhead. The full costing method also includes non-production budgets in determining selling prices.

According to Yesti Christina Kaho's research, the calculation results show that there is quite a significant difference between the company's calculations and the full costing method. According to the company, the cost of production calculated for 5 years is IDR 560,298,750, while the cost of production according to full costing is IDR. 634,628,750. Apart from that, the company's selling price for 5 years is Rp. 1,896,158, while the selling price according to full costing is Rp. 2,239,954, the difference in selling price is IDR. 343,796. So setting the selling price must be done correctly because a selling price that is too high will make the product less competitive, while a selling price that is too low will cause losses to the company.

According to research by Jeinita Olviana Manein, David Paul Elia Saerang, Treesje Runtu, the results of the research show that calculating the cost of production at CV Rajawali Tunggal Perkasa with calculating the cost of production using the full costing method shows different results. Based on research, main production costs are based on the full costing method which is better at analyzing the cost of production. This is caused by calculating the cost of production with full costing income, excluding administration costs and car rental costs as overhead costs, because these costs are components of the company's profit assessment report.

The full costing method in accounting identifies all budgets incurred in the production process as an important aid to adding up the cost of goods. In this analysis, the author needs to include a full costing system to add up the basic prices, because the full costing system details the entire budget spent on the production process, the author believes that the full costing method helps entrepreneurs to calculate production costs and determine the appropriate selling price.

From the above background, the researcher wants to use the full costing method to analyze selling prices with the title "Analysis of the Calculation of Cost of Goods Production Using the Full Costing Method in Determining Selling Prices at Jepara Furniture Stores"

## 2. LITERATURE REVIEW

According to (Riwayadi, 2014:10) Production costs are costs incurred in the production function. The production function itself is a function that can convert materials into products. Directly, there are raw material costs, labor costs, and factory overhead costs to make a product.

Full costing is a method of determining the cost of a product by considering all production costs such as raw material costs, direct labor costs, fixed overhead costs and variable costs. (Bustami & Nurlela in Fitri Handayani, 2019)

Calculating the selling price using the full costing method applies all costs. In determining the selling price, the cost of production per unit is information that must be considered along with other costs and other information. Therefore, full costing is higher than the company price. (Mulyadi in Maria HernieMali, Minarni A Dethan, and Yohanes Denu (2022)).

## 3. RESEARCH METHOD

The research method used by researchers is quantitative descriptive, and the type of research is a case study. The data used is digitally structured quantitative data, such as production budget data, and qualitative data in the form of public works data and other data needed to support this research. The source of research information is primary data. Information is obtained directly from sources in the research field through interviews, observation, documentation, etc. Secondary data consists of production budget data and other data needed to support this research.

The data collection method in this research was carried out by direct interviews with Bondan Sari Furniture employees to obtain information on production costs. Observe the furniture manufacturing process to obtain necessary data such as production budgets for further research. Documentation techniques are a way of collecting information through supporting documents related to research information on production costs and selling prices for Bondan Sari furniture products. The data analysis method used in this research is quantitative descriptive analysis using full costing calculation method.

**4. RESULTS AND DISCUSSION**

**RESULTS**

**1. Identify calculations of production costs and non-production costs by company and Full Costing**

**1.1 Production cost**

Study done in Bondan Sari Furniture Which produce furniture House teak Japan form cupboard glass ornamental, wardrobe, sofa, chair terrace, place Sleep various form. Researchers only took 2 different types of products to be used as research objects, namely a 3-door bullet wardrobe and a 3-door tulip decorative glass cupboard. Bondan Sari Furniture categorizes the production costs of a 3-door bullet wardrobe and a 3-door tulip decorative glass wardrobe including raw material costs, labor costs and overhead. Below is data on production costs incurred by Bondan Sari Furniture during 2019 – 2021.

**a. Raw Material Costs**

Raw Materials Bondan Sari Furniture needed to make a 3-door bullet wardrobe, namely teak wood and sengon plywood, then to make a 3-door tulip decorative glass cupboard, namely teak wood, sengon plywood and clear glass. The following is a breakdown of raw material costs incurred by Bondan Sari Furniture during 2019 – 2021.

**Table 1.1  
Bondan Sari Furniture Raw Material Costs  
2019 – 2021**

Year	Types of products	Raw material			Unit Price (Rp)			Amount of Fee (Rp)			Total Per Year (Rp)
		Teak wood	Sengon plywood	Clear Glass	Teak wood	Sengon plywood	Clear Glass	Teak wood	Sengon plywood	Clear Glass	
2019	3 Door Bullet Wardrobe	67 cubic	305 sheets	-	1,280,000	57,800	-	85,760,000	17,629,000	-	103,389,000
	3 Door Tulip Decorative	43 cubic	250 sheets	325 sheets	1,280,000	57,800	83,000	55,040,000	14,450,000	26,975,000	96,465,000

	Glass Cupboard										
2020	3 Door Bullet Wardrobe	55 cubic	200 sheets	-	1,280,000	57,800	-	70,400,000	11,560,000	-	81,960,000
	3 Door Tulip Decorative Glass Cupboard	35 cubic	310 sheets	327 sheets	1,280,000	57,800	83,000	44,800,000	17,918,000	27,141,000	89,859,000
2021	3 Door Bullet Wardrobe	60 cubic	305 sheets	-	1,600,000	68,000	-	96,000,000	20,740,000	-	116,740,000
	3 Door Tulip Decorative Glass Cupboard	40 cubic meters	250 sheets	310 sheets	1,600,000	68,000	97,500	64,000,000	17,000,000	30,225,000	111,225,000

Source: Bondan Sari Furniture, Data Processed by the Author 2023

Based on table 1.1 above, it can be seen that the direct raw material costs incurred by Bondan Sari Furniture to make a 3-door bullet wardrobe in 2019 amounted to IDR 103,389,000, in 2020 IDR 81,960,000, in 2021 IDR 116,740,000. For the 3-door tulip decorative glass cupboard in 2019, the amount is IDR 96,465,000, in 2020 IDR 89,859,000, in 2021 IDR 111,225,000.

b. Cost Power Direct Work

The labor costs paid by UMKM Bondan Sari Furniture every month depend on the production department. The following is a breakdown of labor costs for 2019 – 2021:

**Table 1.2**  
**Bondan Sari Furniture Direct Labor Costs**  
**2019 – 2021**

Year	Information	Cost Per day (Rp)			Total Units	Number of people)	Costs Per Year (Rp)
		Base	Half-finished	Finishing			
2019	3 Door Bullet Wardrobe	100,000	80,000	60,000	51	5	21,420,000
		2	2	1			
	3 Door Tulip Decorative Glass Cupboard	100,000	80,000	60,000	40	4	
		1	2	1			

2020	3 Door Bullet Wardrobe	110,000	95,000	70,000	35	5	15,400,000
		1	2	2			
2020	3 Door Tulip Decorative Glass Cupboard	110,000	95,000	70,000	42	4	16,170,000
		2	1	1			
2021	3 Door Bullet Wardrobe	120,000	100,000	80,000	48	6	28,800,000
		2	2	2			
2021	3 Door Tulip Decorative Glass Cupboard	120,000	100,000	80,000	40	5	20,000,000
		1	3	1			

Source: Bondan Sari Furniture, Data Processed by the Author 2023

It can be seen in table 1.2 that the direct labor costs for making a 3 door bullet wardrobe in 2019 amounted to IDR 21,420,000, in 2020 it amounted to IDR 15, 400,000, in 2021 it is IDR 28, 800, 000, to make a 3 door tulip decorative glass cupboard in 2019 amounting to IDR 12,800,000, in 2020 amounting to IDR 16, 170,000, in 2021 it will be IDR 20,000,000

c. CostOverheadsFactory

The following are Overhead Costs by Company and Full Costing:

**Table 1.3**  
**Overhead Costs According to Company and Full Costing**  
**2019 – 2021**

Year	Overhead Costs	
	MSMEs (Rp)	Full Costing(Rp)
2019	29,054,500	166,327,573
2020	22,202,500	160,951,651
2021	27,741,600	177.828.104

Source: Bondan Sari Furniture, Data Processed by the Author 2023

The overhead costs charged by the company in the production process are only visible costs, and do not yet charge general overhead costs such as electricity costs, direct labor costs, equipment depreciation, building maintenance costs, and building depreciation. Based on this explanation, it can be seen that there is a difference in overhead costs between companies and full costing.

1.2 Non-Production Costs

Cost non production is cost Which No relate direct with activity main company. For cost non production only worn cost delivery and driver. The following is a calculation of direct labor costs:

**Table 1.4**  
**Bondan Sari Furniture Indirect Labor Costs**  
**2019 – 2021**

Cost Per Month (Rp)	Annual Fee (Rp)
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Year	Owner	Driver	Delivery	Administration	Owner	Driver	Delivery	Administration
2019	5,500,000	2,250,000	280,000	2,250,000	66,000,000	27,000,000	3,360,000	27,000,000
2020	5,500,000	2,250,000	280,000	2,250,000	66,000,000	27,000,000	3,360,000	27,000,000
2021	6,000,000	2,500,000	300,000	2,500,000	72,000,000	30,000,000	3,600,000	30,000,000

Source: Bondan Sari Furniture, Data Processed by the Author 2023

It can be seen in the table above that the annual owner's costs in 2019 are IDR 66,000,000, in 2020 they are IDR 66,000,000, and in 2021 they are IDR 72,000,000. Driver fees in 2019 and 2020 are IDR 27,000,000, in 2021 IDR 30,000,000, delivery fees in 2019 and 2020 are IDR 3,360,000 and in 2021 IDR 3,600,000, and administration fees in 2019 and 2020 are IDR 27,000,000, in 2021 Rp 30,000,000. Where these costs are charged to 2 wardrobe products, namely a 3-door bullet wardrobe and a 3-door tulip decorative glass wardrobe.

**2. Calculation Cost of Goods Production between Company and Full Costing**

Based on the production cost calculations described above, the following is the calculation of the cost of production between the company and full costing.

**Table 2.1**  
**Cost of Goods Production by Company and Full Costing**  
**2019 – 2021**

Year	Cost of goods sold	
	MSMEs (Rp)	Full Costing (Rp)
2019	263,128,500	400,401,573
2020	225,591,500	364,340,651
2021	304,506,600	454,593,104

Source: Bondan Sari Furniture, Data Processed by the Author 2023

It can be seen in table 2.1 above that there is a difference in the total cost of production according to the company and full costing, this is due to differences in the calculation of the overall production costs incurred by Bondan Sari Furniture.

**3. Calculation Price Selling by Company and Full Costing**

The following is a calculation of the selling price according to the company and full costing. Where there is a difference in selling price between the company and full costing.

**Table 3.1**  
**Calculation of Selling Prices between Companies and Full Costing**  
**2019 – 2021**

Types of products	MSMEs (Rp)			Full Costing (Rp)			difference between MSMEs - Full Costing (Rp)		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
3 Door Bullet	4,945,634	5,538,107	5,945,370	6,382,470	7,515,996	7,457,442	1,436,836	1,977,889	1,512,072

Wardrobe									
3 Door Tulip Decorative Glass Cupboard	5,412,428	5,069,829	6,685,587	6,602,110	6,343,118	8,214,475	1,189,682	1,273,289	1,528,888

Source: Bondan Sari Furniture, Data Processed by the Author 2023

Based on table 3.1 above, the selling price calculation between the company and full costing is that there is a difference in selling price, due to differences in production cost calculations between the company and full costing so that there is a difference in the selling price of 3 door bullet wardrobe products and 3 door tulip decorative glass cupboards between the company and full costing.

**5. DISCUSSION**

In count price principal production, company only use method simple and not count details cost production. Cost production company covers cost material raw, cost power Work and *overheads* Where cost material standard that is wood, plywood and glass. In count price principal production, should company use method *full costing*, Because detailing everything factor cost like cost material raw, cost power Work, And cost *overheads* Which calculated as costs electricity, cost shrinkage, overhead costs fixed and variable.

The company's selling price is calculated using a simple method which only includes production costs such as raw material costs, labor costs and factory overhead costs. The cost calculation includes production costs and non-production costs plus all costs including mark up. The selling price in 2019 - 2021 according to full costing is higher than the company, this is because the full costing method calculates production costs in detail.

**6. CONCLUSION**

From As a result of the research that has been carried out, it can be concluded that calculating costs using the full costing method has the advantage that the sum of all costs, fixed and variable, can be a suitable analytical tool for determining selling prices. In this case, Bondan Sari Furniture did the calculations well, but there were several components that were not included in the calculations. This component apparently influences the determination of the selling price that has been made.

**7. SUGGESTION**

Based on the results of data analysis, suggestions for research results can be submitted, namely: moment count cost production, company must use cost total, because all budget determined with clear in cost total. Compare with what which produced company moment this, including cost material raw, cost power Work, and cost *overheads*. Accountancy cost total take notes in a way detailed all cost production which issued in process production, so that results budgeting production which produced Correct And reflect results which actually issued in process production.

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