

Application of Full Costing and Variable Costing Methods in Determining the Cost of Services Sold at Cucian Pasih Jaya, Ujung Batu District

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Abstract

This study analyzes the application of the full costing and variable costing methods in determining the cost of services sold at Cucian Pasih Jaya, a vehicle and carpet washing business in Ujung Batu District. The study employs a qualitative descriptive approach, with data collected through interviews and observation with the business owner and analyzed through data reduction, structured data presentation, and cost computation under both methods, with validity supported through technique triangulation. The findings show that the full costing method, which accounts for all production cost components — raw materials, direct labor, and both fixed and variable factory overhead — produces a higher cost of services than the variable costing method, which accounts only for variable cost components. Under full costing, the cost of services was IDR 7,096 per unit for motorcycle washing, IDR 17,193 per unit for car washing, and IDR 15,854 per unit for carpet washing, compared with IDR 6,436, IDR 17,159, and IDR 15,775 per unit respectively under variable costing. Both methods indicate that the business's current selling prices remain above cost, yielding profit margins ranging from roughly 41% to 80% across service types, and that Cucian Pasih Jaya's rates remain competitive relative to similar local businesses. These findings suggest that while variable costing offers a more flexible view of costs for short-term operational decisions, full costing provides more comprehensive cost information better suited to guiding long-term pricing decisions for small service-sector enterprises.

Introduction

Cucian Pasih Jaya is a business engaged in motorcycle, car, and carpet washing services, located on Jalan Tanah Datar, Ujung Batu District. The business serves motorcycle, car, and daily carpet-washing customers with a fairly stable customer base each day. Despite its modest scale, the business's financial management is still conducted manually, without a structured cost calculation system.

Preliminary observation indicates that Cucian Pasih Jaya has no detailed service costing system to determine the cost of services sold for each service line; the owner tends to set selling prices based on prevailing market rates rather than on actual cost calculations (Rini, 2026). This condition reflects that service pricing is not yet grounded in systematic cost accounting, since costs incurred in daily operations have not been identified, classified, and calculated in detail — meaning agreed prices bear no direct relationship to the actual underlying cost of the service. This is a broader challenge among Indonesian MSMEs, particularly in the service sector, many of which continue to face constraints in accurate cost recording and calculation (Asmana, 2025); many

micro-enterprises likewise have not separated fixed from variable costs in their operations, leaving them unable to determine precisely how much is spent on each type of service.

Field observation at Cucian Pasih Jaya shows that its rates remain broadly competitive with similar local businesses, as summarized in Table 1.

Table 1. Cucian Pasih Jaya's Rates Compared with Similar Local Businesses

Service Type	Unit	Cucian Pasih Jaya Rate (IDR)	Rate at Similar Businesses (IDR)
Motorcycle	Unit	12,000	12,000 – 15,000
Car	Unit	50,000	60,000 – 80,000
Small carpet (2m × 3m)	Sheet	35,000	45,000
Medium carpet (3m × 4m)	Sheet	50,000	60,000
Large carpet (4m × 6m)	Sheet	80,000	100,000

Source: Processed data, 2026.

Determining the cost of services sold is critical to setting sound retail prices, controlling costs, and sustaining profitability; miscalculating that cost can lead to poor pricing decisions or declining profit. This challenge is not unique to Cucian Pasih Jaya but is shared by many service-sector MSMEs across Indonesia, where the growing number of motor vehicles — particularly in regional areas — has fueled rapid growth in vehicle-washing businesses, without a corresponding rise in cost-management and financial skill. As part of the MSME sector, Cucian Pasih Jaya supports local economic activity, one of the key engines of Indonesia's broader economic growth through job creation and economic contribution; even so, a persistent weakness among MSME operators is limited understanding of cost accounting and sound financial recording, leaving many unable to precisely gauge their financial condition.

One means of addressing this is applying an appropriate cost accounting system: cost accounting helps business operators record, classify, and analyze the costs arising during service provision, and with reliable cost information, owners can set selling prices more rationally and sustain their business over the long term. Among the available approaches to costing sold products or services are full costing and variable costing, which differ principally in how cost components are treated: full costing accounts for all production cost components, both fixed and variable, while variable costing accounts only for variable costs (Mulyadi, 2017). This difference in treatment can produce materially different cost-of-service figures, with direct implications for pricing decisions in service businesses such as vehicle and carpet washing.

Prior studies indicate that the choice of costing method can meaningfully affect the resulting cost of goods or services and, in turn, business profit. Astri (2021) and Median and Fauji (2023) each found significant differences between cost figures produced under full costing and variable costing. However, most such studies have focused on product-manufacturing businesses rather than service businesses, leaving the dynamics of service-sector costing — such as that at Cucian Pasih Jaya — comparatively underexamined. Preliminary observation confirms that Cucian Pasih Jaya's cost recording remains manual, with the owner tracking daily expenditure without distinguishing fixed from variable costs, leaving actual per-service costs unclear and pricing decisions grounded mainly in prevailing market rates rather than proper cost accounting.

This issue merits close examination because the accuracy of cost calculation directly affects pricing decisions: prices set too low reduce profit and can generate losses, while prices set too high risk driving customers toward lower-priced competitors — making an accurate costing approach essential to understanding the true cost structure underlying Cucian Pasih Jaya's operations. By applying both full costing and variable costing, business operators can compare the resulting cost-of-service figures more objectively: full costing offers a comprehensive picture of how all cost components affect pricing, while variable costing highlights costs that move directly with service volume, together helping owners identify the approach best suited to more effective cost management and pricing. Beyond its practical value for the Cucian Pasih Jaya's owner, this study also aims to extend cost-accounting scholarship in the still comparatively underexamined service sector, offering a reference for future researchers and MSME operators alike.

Given this background, this study focuses on comparing the application of full costing and variable costing in calculating the cost of services sold at Cucian Pasih Jaya, on Jalan Tanah Datar, Ujung Batu District, offering MSME operators a considered basis for determining the cost of services sold accurately and measurably as a foundation for service pricing.

Literature Review and Hypotheses Development

Cost of Services Sold

As it reflects the production cost of goods or services sold to customers, the cost of goods or services sold is a critical component of the income statement. Mulyadi (2017) defines it as the total financial sacrifice made to prepare goods for sale to consumers. Hansen and Mowen (2017) define the cost of goods sold as encompassing all expenditure incurred to produce the goods or services provided within a given period, including labor, material, and overhead costs, while Carter and Usry (2014) frame a company's cost of services sold as the total expenditure directly or indirectly associated with delivering services to customers. Drawing on these perspectives, the cost of services sold can be understood as the entirety of expenditure a service provider incurs in offering services to clients, including both direct and indirect costs such as labor, consumable supplies, electricity, water, and equipment maintenance — information that forms one of the key bases for pricing decisions at Cucian Pasih Jaya.

Methods for Calculating the Cost of Services Sold

The cost-calculation method is the process by which a company identifies, classifies, and allocates all costs arising during service delivery, with the primary aim of obtaining accurate cost-of-service information as a foundation for decision-making (Mulyadi, 2017). Hansen and Mowen (2017) identify two principal approaches: full costing and variable costing. Under full costing, all production costs — fixed and variable alike — are included in the cost of the service offered; under variable costing, only variable costs are included in calculating the cost of the service sold. Carter and Usry (2014) further note that the choice of method should align with management's objectives: full costing is better suited to long-term pricing decisions, since it accounts for the full range of costs a company incurs, while variable costing is better suited to short-term analysis, such as profit determination or decisions concerning daily cost efficiency. Taken together, these perspectives underscore that accurate costing is essential to producing the reliable cost data on which sound, efficient managerial decisions depend.

Benefits of the Cost of Services Sold

The cost of services sold plays a central role in company operations, informing not only pricing but also planning, control, and decision-making (Mulyadi, 2017). Hansen and Mowen (2017) identify its principal benefit as measuring operational efficiency and profitability: with a detailed understanding of cost components, management can identify which parts of the service process require cost savings or quality improvement. Carter and Usry (2014) further note that cost-of-service information underpins performance evaluation and future budgeting, allowing companies to compare actual against standard costs and assess whether expenditure remains within budget. Together, these benefits include setting accurate, competitive service prices; assessing operational efficiency and effectiveness; providing a foundation for managerial planning, control, and decision-making; and supporting performance evaluation and future budgeting — underscoring that a sound understanding of the cost of services sold helps a business achieve its objectives more optimally and sustain its growth.

Cost Components in Determining the Cost of Services Sold

The cost of services sold comprises several cost components. Raw material cost, following Mulyadi (2017), refers to the principal component forming the finished service or product, encompassing the costs incurred in its production. Labor cost refers to the compensation paid for the mental or physical effort workers contribute during the production or service process (Mulyadi, 2017). Factory overhead cost, in turn, encompasses all production costs other than direct labor and

raw materials, including indirect materials, and is further divided into fixed and variable factory overhead according to its behavior.

Full Costing

Full costing is a production-cost calculation technique that accounts for all fixed and variable production cost components, offering a more complete view of production cost by including every expenditure incurred during the production process, as summarized in Table 2. Applied to a service business such as vehicle and carpet washing, full costing determines the cost of services sold by accounting for the full range of costs incurred throughout customer service delivery.

Table 2. Full Costing Method

Cost Component	Total Cost
Raw material cost	xxx
Direct labor cost	xxx
Fixed factory overhead cost	xxx
Variable factory overhead cost	xxx
Cost of production	xxx

Source: Mulyadi, 2017.

Variable Costing

Variable costing is a production-cost calculation technique that considers only variable costs when estimating the cost of a good or service. Under this method, fixed costs are treated as period costs charged directly to the current period's income statement, while variable costs alone determine production cost (Mulyadi, 2017), as summarized in Table 3. At Cucian Pasih Jaya, variable costing is applied to calculate the cost of services sold by accounting only for variable costs; comparing the results of the two methods clarifies the difference in cost-of-service values for each service type and the magnitude of the cost sacrifice involved in service delivery.

Table 3. Variable Costing Method

Cost Component	Total Cost
Raw material cost	xxx
Direct labor cost	xxx
Variable factory overhead cost	xxx
Cost of production	xxx

Source: Mulyadi, 2017.

Previous Research

Table 4. Summary of Previous Research

Researcher (Year)	Research Object	Main Findings
Astri (2021)	MSME production costing	Simple cost calculation without accounting for all cost elements; full costing produces a higher cost of production than the company's own method and variable costing.
Median & Fauji (2023)	MSME production costing	Full costing produces a higher cost of production than variable costing and the company's own calculation, with the difference traceable to factory overhead cost.
Rembet et al. (2024)	Chef Kenneth Roa Sambal, UD Cinta Manado	Full costing produces a higher cost of production than variable costing and the company's own calculation.

Researcher (Year)	Research Object	Main Findings
Maksud et al. (2024)	Kartini Bakery bread production	Full costing produces a higher production cost value than variable costing and the company's own calculation.
Miftahurrohmah (2025)	Sempol Ayam Raos MSME, Tulang Bawang Barat	Full costing produces a higher cost than variable costing and the business's own calculation, since the owner does not calculate all production costs completely.

Conceptual Framework

The conceptual framework of this study begins by compiling all cost components arising at Cucian Pasih Jaya — fixed costs, variable costs, and factory overhead costs. These components are then analyzed using the full costing and variable costing methods to determine the cost of services sold under each approach. The resulting figures are compared to identify the difference in cost-of-service values, forming the basis for evaluating how the cost of services sold is determined at Cucian Pasih Jaya.

Research Methods

This study employs a qualitative descriptive approach, appropriate for examining an actual field phenomenon through direct engagement with the research object, with the researcher serving as the primary data-collection instrument (Sugiyono, 2023). The findings emphasize an in-depth understanding of cost accounting practice at the business studied, rather than broad generalization. The descriptive approach is used to systematically portray the application of cost accounting in determining the cost of services sold at Cucian Pasih Jaya; the study does not test statistical hypotheses, focusing instead on describing actual conditions based on interview and observation findings.

The object of the study is Cucian Pasih Jaya, a motorcycle, car, and carpet washing MSME owned by Mrs. Rini and established in 2019, located on Jalan Tanah Datar, Ujung Batu District, Rokan Hulu Regency. Data comprised primary data, collected directly by the researcher from the source through field data collection, in line with Sugiyono's (2023) definition. The business owner served as the primary informant, given her direct knowledge of the business's operational processes, cost recording, and service-pricing policy; information obtained from this informant formed the basis for analyzing the application of full costing and variable costing in determining the cost of motorcycle-, car-, and carpet-washing services.

Data were collected through interviews, conducted directly with the Cucian Pasih Jaya owner to obtain information on service rates, operating costs, and the method used to determine the cost of services sold, and through observation — specifically participatory observation, in which the researcher directly engaged in observing the washing business's operational activities to understand cost usage throughout service delivery (Sugiyono, 2023). Data validity was established through technique triangulation, comparing information obtained from interviews with the results of field observation — with data on operational costs, raw material use, direct labor cost, and factory overhead cost obtained through interview and subsequently verified through direct observation of Cucian Pasih Jaya's operational activities, strengthening the credibility of the resulting findings.

Data were analyzed in two stages. First, data reduction, following Sugiyono (2023): simplifying the data by selecting the most relevant information and grouping business costs into categories — vehicle-washing soap, carpet-washing soap, carpet fragrance, and vehicle polish for raw material cost; direct labor cost grouped by the number of vehicle and carpet units serviced; fixed factory overhead cost covering cleaning dues and depreciation of buildings and washing equipment; and variable factory overhead cost covering fuel for the water-pump engine, engine oil, electricity, vehicle-washing cloths, drying cloths, and vehicle or carpet brushes. Second, data presentation, following Sugiyono (2023): presenting the reduced data in narrative and tabular form so that the resulting information is well organized, structured as the basis for calculating the cost

of motorcycle-, car-, and carpet-washing services under both the full costing method (Table 5) and the variable costing method (Table 6).

Table 5. Full Costing Method

Cost Component	Total Cost
Raw material cost	xxx
Direct labor cost	xxx
Fixed factory overhead cost	xxx
Variable factory overhead cost	xxx
Cost of production	xxx

Source: Muhyadi, 2017.

Table 6. Variable Costing Method

Cost Component	Total Cost
Raw material cost	xxx
Direct labor cost	xxx
Variable factory overhead cost	xxx
Cost of production	xxx

Source: Muhyadi, 2017.

Results and Discussion

Cost Data Overview

Cost data were obtained through direct interviews with the Cucian Pasih Jaya owner, covering operational costs for January 2026, grouped into raw material cost, direct labor cost, and overhead cost. Raw material cost for motorcycle washing totaled IDR 628,878, comprising motorcycle soap (114 pcs, IDR 190,038) and motorcycle polish (9.54 liters, IDR 438,840); car-washing raw material cost totaled IDR 31,162, comprising car soap (6 pcs, IDR 10,002) and car polish (0.46 liters, IDR 21,160); and carpet-washing raw material cost totaled IDR 60,000, comprising carpet soap (48 pcs, IDR 48,000) and carpet fragrance (24 pcs, IDR 12,000).

Direct labor cost is based on a per-unit wage system: motorcycle washing, at IDR 5,000 per unit across 582 units, totaled IDR 2,910,000; car washing, at a higher rate of IDR 15,000 per unit across 28 units, totaled IDR 420,000; and carpet washing, at IDR 10,000 per unit across 12 units, totaled IDR 120,000.

Fixed factory overhead cost, calculated monthly using the straight-line depreciation method, totaled IDR 592,230 — comprising building depreciation (IDR 400,000, based on an acquisition value of IDR 48,000,000 over a 20-year useful life), water-pump-engine depreciation (IDR 75,000, based on IDR 4,500,000 over 5 years), water-pump depreciation (IDR 8,333, based on IDR 500,000 over 5 years), spray-equipment depreciation (IDR 3,750), hose depreciation (IDR 15,417), and monthly cleaning dues (IDR 15,000) — allocated across 622 total service units (582 motorcycles, 28 cars, 12 carpets) for a fixed overhead cost of IDR 952 per unit.

Variable factory overhead cost totaled IDR 1,118,000, comprising electricity (IDR 100,000), engine oil (IDR 108,000), engine servicing (IDR 70,000), and water-pump-engine fuel (IDR 840,000), allocated across the same 622 units for a variable overhead cost of IDR 1,797 per unit. Supplementary materials cost, a further variable overhead component, totaled IDR 205,000 for motorcycle washing (washing cloths, drying cloths, and brushes), IDR 27,500 for car washing, and IDR 7,500 for carpet washing.

Cost of Services Sold under the Full Costing Method

Applying the full costing method, which accounts for the complete range of cost components — raw materials, direct labor, fixed factory overhead, and variable factory overhead — for each service type, as detailed in Table 7, yields a cost of services sold of IDR 7,096 per unit

for motorcycle washing, IDR 17,193 per unit for car washing, and IDR 15,854 per unit for carpet washing. The difference in cost-of-service values across service types reflects differences in raw material and labor use, and in the allocation of overhead cost across each service, alongside variation in the resource requirements of each service-delivery process.

Table 7. Cost of Washing Services under the Full Costing Method, January 2026 (IDR)

Component	Motorcycle	Car	Carpet
Raw material cost	628,878	31,162	60,000
Direct labor cost	2,910,000	420,000	120,000
Fixed factory overhead cost	952	952	952
Variable factory overhead cost	1,797	1,797	1,797
Supplementary materials cost	205,000	27,500	7,500
Total monthly production cost	3,746,627	481,411	190,249
Number of service units	582	28	12
Cost of services sold (per unit)	7,096	17,193	15,854

Source: Processed data, 2026.

These findings are consistent with Astri (2021), Median and Fauji (2023), Rembet et al. (2024), Maksud et al. (2024), and Miftahurrohman (2025), who each found that the full costing method's higher resulting cost arises because it accounts for every cost component involved in service delivery, thereby offering more complete cost information as a basis for accurate service pricing.

Cost of Services Sold under the Variable Costing Method

Applying the variable costing method, which accounts only for variable cost components — raw materials, direct labor, and variable overhead — as detailed in Table 8, yields a lower cost of services sold: IDR 6,436 per unit for motorcycle washing, IDR 17,159 per unit for car washing, and IDR 15,775 per unit for carpet washing. This difference arises because fixed factory overhead is treated as a period cost rather than charged to individual services under this method.

Table 8. Cost of Washing Services under the Variable Costing Method, January 2026 (IDR)

Component	Motorcycle	Car	Carpet
Raw material cost	628,878	31,162	60,000
Direct labor cost	2,910,000	420,000	120,000
Variable factory overhead cost	1,797	1,797	1,797
Supplementary materials cost	205,000	27,500	7,500
Total monthly production cost	3,745,675	480,000	189,297
Number of service units	582	28	12
Cost of services sold (per unit)	6,436	17,159	15,775

Source: Processed data, 2026.

This finding is consistent with Astri (2021), Median and Fauji (2023), Rembet et al. (2024), Maksud et al. (2024), and Miftahurrohman (2025), who similarly found that variable costing produces a lower cost of goods or services than full costing, since fixed factory overhead is excluded from the resulting cost figure.

Comparison of the Two Methods

Comparing the two methods (Table 9) shows a consistent pattern: the full costing method produces a somewhat higher cost of services than variable costing across all three service types, with the difference attributable entirely to the fixed factory overhead component included under full costing but excluded under variable costing.

Table 9. Comparison of the Cost of Services Sold under Full Costing and Variable Costing, January 2026 (IDR)

Service Type	Full Costing	Variable Costing	Difference
Motorcycle	7,096	6,436	660
Car	17,193	17,159	34
Carpet	15,854	15,775	79

Source: Processed data, 2026.

Profitability and Price Competitiveness

Comparing the cost of services sold under full costing against Cucian Pasih Jaya's actual selling prices (Table 10) shows that every service type analyzed yields a profit, since the applied selling price exceeds the calculated cost: motorcycle washing yields a 40.87% margin, car washing 65.61%, and carpet washing between 54.70% and 80.18% depending on carpet size. Under variable costing (Table 11), margins are marginally higher across all service types — 46.37% for motorcycle washing, 65.68% for car washing, and 54.93% to 80.28% for carpet washing — reflecting the lower cost base used under that method. The varying margins across service types indicate differing levels of profitability, with a larger gap between selling price and cost of services corresponding to higher profit.

Table 10. Cost of Services, Selling Price, Profit, and Margin under Full Costing

Service Type	Cost of Services (IDR)	Selling Price (IDR)	Profit per Unit (IDR)	Margin (%)
Motorcycle	7,096	12,000	4,904	40.87
Car	17,193	50,000	32,807	65.61
Small carpet	15,854	35,000	19,146	54.70
Medium carpet	15,854	50,000	34,146	68.29
Large carpet	15,584	80,000	64,416	80.18

Source: Processed data, 2026.

Compared with similar local businesses (Table 1), Cucian Pasih Jaya's rates remain broadly competitive: motorcycle-washing rates sit at the lower end of the competitor range, while car- and carpet-washing rates are lower than those of comparable businesses — yet both costing methods confirm that selling prices still comfortably exceed cost, so the business remains profitable across every service line even while offering competitive pricing. This indicates that Cucian Pasih Jaya's current pricing approach maintains a workable balance between price competitiveness and profitability, a useful strategy for attracting customers without compromising business sustainability.

Discussion: Choosing an Appropriate Costing Approach

The full costing method offers more comprehensive cost information because it accounts for every cost component incurred, providing a sound basis not only for setting selling prices but also for understanding profitability at each service level and supporting more informed decisions to strengthen competitiveness and business sustainability, particularly suited to long-term pricing decisions. Variable costing, by contrast, offers cost information focused specifically on components that move with service volume, valuable for short-term operational analysis, profit evaluation, and cost-efficiency decisions — but because it excludes fixed factory overhead from the cost of services, the resulting figure does not fully reflect total production cost, making it a less suitable basis for long-term pricing decisions. Taken together, the findings suggest that Cucian Pasih Jaya's current market-based pricing approach nonetheless remains within a range that keeps prices above true cost, but adopting full costing more formally would sharpen management's basis for pricing, cost control, and long-term business planning.

Implication and Conclusion

Conclusion

Based on the analysis and discussion, it can be concluded that: (1) the full costing method produces a higher cost of services because it accounts for all cost components — raw materials, direct labor, and both fixed and variable factory overhead — for each service unit, yielding a cost of services sold of IDR 7,096 per unit for motorcycle washing, IDR 17,193 per unit for car washing, and IDR 15,854 per unit for carpet washing; the study further confirms that Cucian Pasih Jaya's selling prices remain above this cost, generating profit margins of 40.87% for motorcycle washing, 65.61% for car washing, and 54.70–80.18% for carpet washing, with rates that remain competitive relative to similar businesses — indicating that full costing offers more complete cost information as a basis for pricing and profitability assessment; and (2) the variable costing method, which accounts only for variable cost components, produces a lower cost of services sold — IDR 6,436 per unit for motorcycle washing, IDR 17,159 per unit for car washing, and IDR 15,775 per unit for carpet washing — with selling prices likewise remaining above cost and yielding slightly higher margins (46.37% for motorcycle washing, 65.68% for car washing, and 54.93–80.28% for carpet washing); while useful for short-term profit analysis and operational decision-making, this method's exclusion of fixed factory overhead from the cost of services means the resulting cost information does not fully reflect total production cost, making it less suitable as a basis for long-term pricing decisions.

Implications and Recommendations

Cucian Pasih Jaya's owner is encouraged to adopt systematic cost recording, grouping each expenditure by cost type — raw materials, direct labor, fixed overhead, and variable overhead — to gain a clearer picture of cost composition, reduce reliance on estimation, and support more effective operational evaluation and cost control. The owner is further encouraged to become familiar with and apply both full costing and variable costing in practice: full costing to obtain comprehensive information for long-term pricing decisions, and variable costing to support short-term operational analysis and profit evaluation. Future research is encouraged to extend this comparative approach to other service-sector MSMEs, and to examine additional factors relevant to service pricing, such as location, promotion, and service quality, for a more comprehensive understanding of cost-based pricing practices in small service enterprises.

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