International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Comparative Analysis of Traditional Methods with Activity Based Costing on Cost of Goods Produced by Yotta and Paduante Businesses

Muhammad Nur Abdi[1], Chaerul Iksan Burhanuddin[2], Amran[3], Syamsuddin[4]

[1] Management Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar

[2,3,4] Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar

Coressponding author : mnurabdi@unismuh.ac.id.

Abstract

MSMEs generally know the meaning of production costs, but do not understand the elements of calculating production costs, resulting in unreasonable determination of production costs. If MSMEs are unable to determine the cost of goods produced and the cost of goods sold accurately, it will have a negative impact on MSMEs in the long run. Quantitative Descriptive analysis method, with a case study research method regarding the comparative analysis of the Traditional method with the Activity Based Costing method on the calculation of Cost of Goods Manufactured at Yotta and Paduantea Businesses. The object used in this study is the Cost of Goods Manufactured using the Traditional method and the Activity Based Costing method. The unit of analysis used in this research is Yotta and Paduantea MSMEs. The results of calculations using the two methods result in differences in factory overhead charges which result in differences in the cost of goods produced. In the table above, Hazelnut Yotta is in a balanced condition where the difference figure is Rp. 0 and Green tea Paduan tea also experiences Overcosting or high costs of Rp. 14. Green tea Paduantea's COGS reported using the Traditional method is Rp.1,562 while the COGS with the Activity Based Costing method is Rp. 1,548, this shows that the reported COGS is Overcosting by Rp. 14, -. The COGS for Hazelnut Yotta reported using the Traditional method is Rp. 1,833 while the calculation of COGS with the Activity Based Costing method is Rp. 1,833.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Keywords: Activity Based Costing; Full Cost; COGS; MSMEs.

INTRODUCTION

Small and medium enterprises (MSMEs) are an important part of the Indonesian economy. MSMEs are businesses carried out by individuals, groups, small and medium enterprises, or households that meet the criteria set out in Law of the Republic of Indonesia Number 20 of 2008 concerning MSMEs. MSMEs contribute significantly to economic growth and play an important role in the Indonesian economy.

Indonesian micro, small and medium enterprises (MSMEs) face several challenges in increasing production and sales, Here are some of the challenges faced by MSMEs such as: 1. Competitiveness: MSMEs face increasingly fierce market competition, which requires a combination of innovation, operational efficiency, and a deep understanding of consumer desires. 2. Operational Efficiency: Lack of operational efficiency can slow down production and delivery processes and affect the competitiveness of MSMEs. 4. Employee skills and training: Lack of employee skills and training can limit the ability to adopt modern practices and impact the operational efficiency of MSMEs. 5. Marketing: MSMEs still sell by commission through kiosks and souvenir centers, which may limit the sales of their products. 6. Long-term business plan: MSMEs that do not have a long-term business plan may find it difficult to develop markets for their products (Aliyah, 2022).

The Indonesian government focuses on the role of MSMEs in the regional economy, which has the potential to improve the regional economy. The government focuses on programs that encourage MSMEs to improve the quality and competitiveness of their products and support MSME marketing (Aliyah, 2022). Cost of Goods Manufactured (COGS) is one of the important aspects of business management because it is the basis for determining the selling price of goods or services sold. COGS also helps determine competitive and market-based selling prices. In addition, COGS also helps in determining efficient and effective production costs so that it helps improve the company's economy (Sulastri, 2023.).

The traditional method is the method used to determine COGS and is based on direct and indirect costs (Priantono, 2022). The traditional method calculates direct costs using direct cost data required to produce one unit of goods or services (Devira, 2023). The cost data is then directly divided by the number of units of goods or services produced (Alwi, 2022). The results of the direct cost calculation are the basis for determining primary costs. In addition to direct costs, indirect costs are also calculated using traditional

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

methods (Suratno, et al., 2021). Overhead costs are classified into estimated costs, standard costs, and other costs. After overhead costs are classified, a costing method is used to calculate overhead costs (Yucha et al., 2020). The results of the calculation of indirect costs are the basis for determining COGS.

Meanwhile, the ABC (Activity Based Costing) Method is a method to determine production costs more accurately and efficiently, thereby contributing to more efficient company management (Sambodo, 2020). The ABC method can be used by Micro, Small and Medium Enterprises (MSMEs) to determine production costs more accurately and effectively (Daffa Aghfi Maulana, Attila., et al., 2024). According to (Nusa & Sulistiyantoro, 2022), the ABC method has several advantages, including: 1. The ABC method makes it easy to determine production costs by grouping direct and indirect cost data into three categories. 2. The ABC method groups direct and indirect cost data into three categories, making data management easier. 3. The ABC method helps determine the accuracy of production costs because direct and indirect cost data are divided into three categories. 4. The ABC method helps improve the efficiency of data management by grouping direct and indirect cost data into three categories. The ABC method is a method to determine production costs more accurately and efficiently, thus contributing to more efficient management (Karyadi, Muhammad & Murah, 2022). The ABC method can be used by Micro, Small and Medium Enterprises (MSMEs) to determine production costs more accurately and effectively (V.W.Pasapan, et al., 2023).

Based on eJournal Unisba survey data, MSMEs generally know the meaning of production costs, but do not understand the elements of calculating production costs, resulting in unreasonable determination of production costs. If MSMEs are unable to determine the cost of goods produced and the cost of goods sold accurately, it will have a negative impact on MSMEs in the long term (Harga et al., 2021).

In addition, information from Online Pajak shows that a common problem for MSMEs is the difficulty in paying tax deposits. Of the approximately 60 million MSME participants in Indonesia, about half have not completed the tax registration process. To address this issue, MSMEs need to examine their relevant knowledge and experience to determine production prices and purchase amounts. In addition, MSMEs need to handle data correctly and use the right technology to determine the price of production raw materials.

So that researchers feel it is important to examine MSMEs in determining the cost of goods produced and in this study researchers compared 2 (two) MSMEs by taking the same product, then the researchers formulated the title as follows “Comparative Analysis

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

of Traditional Methods with Activity Based Costing on the Cost of Goods Produced by Yotta and Paduante Businesses".

RESEARCH METHODS

The method used in this research is the Quantitative Descriptive analysis method. With a case study research method regarding the comparative analysis of the Traditional method with the Activity Based Costing method on the calculation of Cost of Goods Manufactured at Yotta and Paduantea Businesses. The object used in this study is the Cost of Goods Manufactured using the Traditional method and the Activity Based Costing method. The unit of analysis used in this research is Yotta and Paduantea MSMEs. The research location is Yotta business located at Jalan Talasalapang, Makassar and Paduan tea business located at Jalan Alauddin, Makassar.

From the Yotta business and the Paduantea business, I took the two businesses to analyze and make comparisons using the traditional method and the activity basic costing method. The selling price of Hazelnut Yotta is Rp. 15,000 and Green tea Paduantea is Rp. 7,000 with regular size. Of the two businesses, I chose the Hazelnut flavor from the Yotta business and the Green tea flavor from the Paduantea business. Then this becomes the basis for the object to be researched by the author, based on the limited data owned by the researcher, this research analysis only focuses on one research year, namely 2024.

RESULTS AND DISCUSSION

Production Cost Calculation

Production Data.

The following is the production data of Hazelnut Yotta and Greentea Paduantea in 2024:

Table 1: Total Production

No	Product Type	Product Quantity (unit)
1	Hazelnut Yotta	108.000
2	Greentea Paduantea	90.000
Total		198.000

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Raw Material Costs

Raw Material Costs are all costs incurred to produce Yotta and Paduantea drinks Raw Material Costs used in making products at Yotta and Paduantea Businesses are as follows:

Table 2: Raw Material Cost of Yotta Huzelnut Beverage

Raw materials	Unit price	Unit quantity	Quantity per production	Total per month	Total per year
Milk	Rp. 13.000	8 Kg	Rp. 104.000	Rp. 3.120.000	Rp. 37.440.000
Syrup	Rp. 20.000	4 kg	Rp. 80.000	Rp. 2.400.000	Rp. 28.800.000
Toppings	Rp. 20.000	0,5 kg	Rp. 20.000	Rp. 600.000	Rp. 7.200.000
Ice	Rp. 10.000	2 kg	Rp. 20.000	Rp. 600.000	Rp. 7.200.000
Chocolate	Rp. 30.000	4 kg	Rp. 120.000	Rp. 3.600.000	Rp. 43.200.000
Total			Rp. 334.000	Rp. 10.020.000	Rp. 120.240.000

Table 3: Raw Material Cost of Paduantea's Greentea Beverage

Raw materials	Unit price	Unit quantity	Quantity per production	Total per month	Total per year
Milk	Rp. 12.000	5 Kg	Rp. 60.000	Rp. 1.800.000	Rp. 21.600.000
Syrup	Rp. 18.000	4 kg	Rp. 72.000	Rp. 2.160.000	Rp. 25.920.000
Toppings	Rp. 10.000	0,5 kg	Rp. 10.000	Rp. 300.000	Rp. 3.600.000
Ice	Rp. 15.000	2 kg	Rp. 30.000	Rp. 900.000	Rp. 10.800.000
Chocolate	Rp. 20.000	4 kg	Rp. 80.000	Rp. 2.400.000	Rp. 28.800.000
Total			Rp. 252.000	Rp. 7.560.000	Rp. 90.720.000

The total cost of raw materials incurred from Yotta and Paduantea Enterprises to produce Hazulnat flavored drinks in 2024 is Rp. 120,2400,000 and for Green tea flavored drinks it is Rp. 90,720,000.

Direct Labor Costs

Direct Labor Costs are the wages of Yotta and Paduantea Enterprises to pay workers who are directly involved in the production process. Total usage of Direct Labor Costs in production. The amount of direct labor costs used by Yotta and Paduantea Enterprises is as follows:

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Table 4: Direct Labor Costs

No	Type of Product	Number of Products (unit)	Direct Labor Cost Per Month (Rp)	Direct Labor Cost Per Year (Rp)
1	Hazelnut Yotta	108.000	Rp. 2.400.000	Rp. 28.800.000
2	Greentea Paduantea	90.000	Rp. 1.800.000	Rp. 21.600.000
Total		198.000	Rp. 4.200.000	Rp. 50.400.000

The total direct labor costs incurred by Yotta and Paduantea businesses in 2024 to produce Hazelnut drinks are Rp. 28,800,000 and Green tea is Rp. 21,600,000. Then based on the Total Production Data, Raw Material Cost Data and Direct Labor Cost data of Brand Yotta and Paduantea in 2024, it can be summarized in Table 5 as follows:

Table 5: Summary of yotta and paduantea business production data

No	Type of Product	Number of Products	Raw Material Costs (Rp)	Direct Labor Costs (Rp)	Total Costs
1	Hazelnut Yotta	108.000	Rp. 120.240.000	Rp. 28.800.000	Rp. 149.040.000
2	Greentea Paduantea	90.000	Rp. 90.720.000	Rp. 21.600.000	Rp. 112.320.000
Total		198.000	Rp. 210.960.000	Rp. 50.400.000	Rp. 261.360.000

Based on the data above, it shows that the cost of Hazulnet Yotta from Raw Material Costs and Direct Labor Costs is Rp. 149,040,000 and produces 108,000 products for a year, then for the cost of Green tea Paduantea from Raw Material Costs and Direct Labor Costs is Rp. 112,320,000 and produces 90,000 products in a year.

Factory Overhead Costs

Factory overhead costs are all costs incurred by Yotta and Paduantea businesses to have production other than raw material costs and direct labor costs or costs that are not directly related to the production process. The amount of Factory Overhead Costs used by Yotta and Paduantea businesses is as follows:

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Table 6: Factory Overhead Costs of yotta and paduantea businesses

No	Type of Cost	Total Cost (Rp)	
		Yotta	Paduantea
1	Cost of auxiliary materials	Rp. 27.000.000	Rp. 14.400.000
2	Electricity Cost	Rp. 8.400.000	Rp. 4.500.000
3	Water Cost	Rp. 3.250.000	Rp. 960.000
4	Machine Depreciation Cost	Rp. 4.272.000	Rp. 2.400.000
5	Product Wrap Cost	Rp. 6.000.000	Rp. 4.800.000
Total Factory Overhead Cost		Rp. 48.922.000	Rp. 28.260.000

Cost Calculation: Traditional Costing and Activity Costing (ABC)

Price Calculation Using the Traditional Method

According to Hansen and Mowen translated by Fitriasari, D. (2009) in (Junika Iklina: 2016) the traditional cost accounting method is, "Calculation of product costs based on the function of charging costs from direct materials and direct labor to products using direct tracing." The calculation of price rates based on product units can be presented as follows:

Table 7: Price based on traditional method

Product Type	Raw Material Cost (Rp)	Direct Labor Cost (Rp)	Factory Overhead Cost (Rp)	Total cost	Number of Products (units)	Price
Hazelnut Yotta	120.240.000	28.800.000	48.922.000	197.962.000	108.000	Rp.1.833
Greentea Paduantea	90.720.000	21.600.000	28.260.000	140.580.000	90.000	Rp.1.562

Price Calculation Using the Activity Costing Method (ABC)

Identifying resource and activity costs

Table 8: Classification of costs in various activities yotta and paduantea business

Activity Level	Component Factory Overhead Cost	Amount	
		Yotta	Paduantea
Unit Level Activity	Cost of auxiliary materials	Rp. 27.000.000	Rp. 14.400.000
	Electricity Cost	Rp. 8.400.000	Rp. 4.500.000

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

	Water Cost	Rp. 3.250.000	Rp. 960.000
Batch Level Activity	Machine Depreciation Cost	Rp. 4.272.000	Rp. 2.400.000
Product Level Activity	Product Wrap Cost	Rp. 6.000.000	Rp. 4.800.000
Total		Rp. 48.922.000	Rp. 28.260.000

Determining the right Cost Driver for each activity

Table 9: List of Cost Drivers for Yotta and Paduantea Businesses

Cost Driver	Yotta	Paduantea	Total
Number of Products	108.000	90.000	**198.000**
KWH Quantity	2.914	2.914	**5.828**
Number of Inspection Hours	4.320	3.600	**7.920**

Determining homogeneous cost groups (cost pools)

Table 10: Homogeneous Cost Pools of Yotta and Paduantea Businesses

Homogeneous Cost Pool	Factory Overhead Cost Activity	Cost Driver	Activity Level
Pool 1	Cost of auxiliary materials	Number of units	Unit level
	Electricity Cost	Number of units	Unit level

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Pool 2	Water Cost	KWH Quantity	Unit level
Pool 3	Machine Depreciation Cost	Inspection Hours	Batch level
Pool 4	Product Wrap Cost	Product Unit	Product level

Unit Level Activity Pool Rate

Table 11: Unit Level Activity Pool Rate

Cost Pool	Elements of Factory Overhead Costs	Amount	
		Yotta	Paduantea
Cost Pool 1	Material Cost	Rp. 27.000.000	Rp. 14.400.000
	Water Cost	Rp. 3.250.000	Rp. 960.000
Total cost		Rp. 30.250.000	Rp. 15.360.000
Number of production units		108.000	90.000
Pool rate 1		280	170

Cost Pool	Elements of Factory Overhead Costs	Amount	
		Yotta	Paduantea
Cost Pool 2	Electricity Cost	Rp. 8.400.000	Rp. 4.500.000
Total cost		Rp. 8.400.000	Rp. 4.500.000
KWH Quantity		2.914	2.914
Pool rate 2		2.882	1.544

Cost Pool	Elements of Factory Overhead Costs	Amount	
		Yotta	Paduantea
Cost Pool 3	Machine Depreciation Cost	Rp. 4.272.000	Rp. 2.400.000
Total cost		Rp. 4.272.000	Rp. 2.400.000
Number of Inspections		4.320	3.600
Pool rate 3		989	666

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Cost Pool	Elements of Factory Overhead Costs	Amount	
		Yotta	Paduantea
Cost Pool 4	Product Wrap Cost	Rp. 6.000.000	Rp. 4.800.000
Total cost		Rp. 6.000.000	Rp. 4.800.000
Number of production units		108.000	90.000
Pool rate 4		56	54

Charging group rates based on cost drivers

Table 12: Factory Overhead Costing with Activity Based Costing method

Cost Driver	loading process			Hazelnut Yotta (Rp)	Green tea Paduantea (Rp)	Amount (Rp)
Product unit	280	x	108.000	30.240.000		30.240.000
	170	x	90.000		15.300.000	15.300.000
KWH	2.882	x	2.914	8.398.148		8.398.148
	1.544	x	2.914		4.499.216	4.499.216
Inspection hour	989	x	4.320	4.272.480		4.272.480
	666	x	3.600		2.397.600	2.397.600
Product Unit	56	x	108.000	6.048.000		6.048.000
	54	x	90.000		4.860.000	4.860.000
Total Factory Operating Costs				48.958.628	27.056.816	76.015.444

Cost of Goods Manufactured with Activity Based Costing Method

Table 13: Cost of Goods Produced with Activity Based Costing Method Yotta and Paduantea Businesses

Description	Hazelnut Yotta	Green tea Paduantea
Raw Material Cost	Rp. 120.240.000	Rp. 90.720.000
Direct Labor Cost	Rp. 28.800.000	Rp. 21.600.000
Factory Overhead Costs	Rp. 48.958.628	Rp. 27.056.816
Cost of Goods Manufactured	Rp. 197.998.628	Rp. 139.376.816
Product Unit	108.000	90.000

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Cost of Goods Manufactured per unit	Rp. 1.833	Rp. 1.548

Comparison of Traditional Methods with Activity Based Costing on Cost of Goods Manufactured at Yotta and Paduantea Businesses

From the results of the calculation of Cost of Goods Manufactured based on the Traditional Method with the Activity Based Costing Method, the cost of production can be compared. Comparison of cost of goods produced based on the Traditional Method with the Activity Based Costing Method can be seen in Table 14 as follows:

Table 14: Comparison of Traditional Method with Activity Based Costing on Cost of Goods Manufactured of Yotta and Paduantea Businesses

Product Type	Traditional basic costing	Activity Base Costing	Difference	Condition
Hazelnut Yotta	Rp.1.833	Rp. 1.833	0	Balance
Green tea Paduantea	Rp.1.562	Rp. 1.548	Rp. 14,-	Overcosting

It can be seen in the table above that the results of calculations using the two methods produce differences in factory overhead expenses which result in differences in the cost of production. In the table above, Hazelnut Yotta is in a balanced condition where the difference figure is Rp. 0 and Green tea Alloy tea also experiences Overcosting or high costs of Rp. 14.

CONCLUSION

Based on the results of this study, it shows that there are differences in the results of the calculation of Cost of Goods Manufactured between the Traditional method and the Activity Based Costing method. The cost of production of Green tea Paduantea reported using the Traditional method is Rp. 1,562 while the cost of production with the Activity Based Costing method is Rp. 1,548, this shows that the reported cost of production is overcosting or an excess of Rp. 14, -.

Where in the Cost of Goods Manufactured Hazelnut Yotta reported using the Traditional method is Rp. 1,833 while the calculation of Cost of Goods Manufactured with the Activity Based Costing method is Rp. 1,833, this shows that the reported cost of goods

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

manufactured is balanced or the same cost using both methods, this is because there are several cost driver items that have not been included due to lack of sources of information from sources and this is a shortcoming of this study.

REFERENCES

Aliyah, A. H. (2022). *Peran Usaha Mikro Kecil Dan Menengah (Umkm) Untuk Meningkatkan Kesejahteraan Masyarakat*. *3*(1). Http://Jurnal.Unsil.Ac.Id/Index.Php/Welfare

Alwi, A. (2022). *Analisis* Penerapan Perhitungan Harga Pokok Produksi Untuk Mencapai Laba Optimal (Studi Pada Umkm Media Tumbuh Jamur Pada Bale Jamur Tiram Narmada) (Vol. 2, Issue 2).

Attila Daffa Aghfi Maulana., Arya Bayu Ardana., Choirul Anang., & Dita Aditama Ersaq (2024). Analisis Perhitungan Harga Pokok Produksi Berdasarkan Metode Full Costing Dan Variabel Costing Pada UMKM Teh Kita Bojonegoro Tahun 2023. Kompeten: Jurnal Ilmiah Ekonomi dan Bisnis Vol. 2 No. 5, Maret 2024: 814-819

Devira, Afifah Ratu., Shalwa Yuana Putri., & Kholida Athiyatul Maula. (2023). Analisis Perhitungan Harga Pokok Produksi Berdasarkan Metode Full Costing (Studi Kasus Pada Umkm 'Sop Iga Bang Black'). Jurnal Ilmiah Wahana Pendidikan, Oktober 2023, 9 (19), 657-664 DOI: https://doi.org/10.5281/zenodo.8415846 p-ISSN: 2622-8327 e-ISSN: 2089-5364

Harga, D., Penjualan, P., Fadillah, S., Maemunah, M., & Hernawati, N. (2021). Pemahaman Umkm Terhadap Penentuan Harga Pokok Produksi (Vol. 22, Issue 2).

Karyadi., Muhammad & Murah. (2022). Analisis Perhitungan Harga Pokok Produksi Dengan Menggunakan Metode Full Costing Dan Variabel Costing (Study Kasus Pada Perusahaan Tenun Gedogan Putri Rinjani, Kembang Kerang Aikmel, Lombok Timur Tahun 2020. Journal Ilmiah Rinjani (JIR) Media Informasi Ilmiah Universitas Gunung Rinjani. Vol. 10. No. 1. Tahun 2022. ISSN-p: 2442-3416 ISSN-e: 2714-6049

Nusa, G. H., & Sulistiyantoro, D. (2022). Analisis Penerapan Harga Pokok Produksi Berbasis Aktivitas Sebagai Upaya Pengembangan Skala Industri Umkm. Reviu Akuntansi Dan Bisnis Indonesia, 6(1), 1–15. Https://Doi.Org/10.18196/Rabin.V6i1.12882

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Priantono, Seger., & Elok, D. (2022). Analisis Penerapan Metode Full Costing Pada UD. Ratna Jaya Probolinggo. JURNAL JIMEK Vol 2 No. 1 (Maret 2022) – E-ISSN : 2809-9427 P-ISSN : 2809-9893

Sambodo, B. (2020). Analisis Perhitungan Harga Pokok Produksi Dengan Menggunakan Metode Activity Based Costing Pada Pt. Pulau Bintan Djaya Kabupaten Bintan The Analysis Of Cost Production Using Activity Based Costing (Abc) Method At Pt. Bintan Island Djaya Kabupaten Bintan. Dimensi, 9(2), 217–227.

Sulastri, Y. (2023). Analisis Komparatif Metode Penetapan Harga Pokok Produksi Pada Umkm Mawflorist Karawang. Http://Ejournal.Bsi.Ac.Id/Ejurnal/Index.Php/Moneter

Suratno., Wakhid Yulianto., & Uswatun Khasanah. (2021). Analisis Perbandingan Harga Pokok Produksi Metode Full Costing Dan Variabel Costing Pada CV Gemilang Kencana Wonosobo. Jurnal E-Bis(Ekonomi-Bisnis) Vol.5 No.1 (2021) pp.55-66 https://jurnal.politeknik-kebumen.ac.id/index.php/E-Bis p-ISSN : 2580-2062 e-ISSN : 2622-3368

V.W.Pasapan, Veronika., Rudy J. Pusung., & Djeini Maradesa. (2023). Analysis Of Full Costing And Variable Costing Methods In Determining The Cost Of Production Of Boba Jackfruit Seeds In Umkm Subin Moos Boba. Jurnal EMBA Vol.11 No.2 April 2023, Hal. 453-463

Yucha, N., Ekonomi, F., & Bisnis, D. (2020). Analisis Penerapan Metode Full Costing Sebagai Penentu Harga Pokok Produksi Pada Pt.Xyz.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.