
APPLICATION OF THE SELLING PRICE OF FRESH BREAD PRODUCTS USING THE FULL COSTING METHOD AND VARIABLE COSTING AT DOLPHIN DONUTS BAKERY MANADO

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ABSTRACT

This research aims to determine the comparison of product selling prices using the Full Costing and Variable Costing methods at Dolphin Donuts Manado. This type of research is qualitative research and the data source used is primary data. Based on the results of the research, it shows that the calculation of the cost of production using the Full costing method produces a higher value compared to using variable costing and the method used by the company. This is because all costs, both fixed and variable, are included in the calculation of the cost of production.

Keywords: Product selling price, Full Costing, Variable Costing

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1. INTRODUCTION

In this era of globalization, business is part of economic activity and has a very important role in meeting human needs. This business activity affects the level of life of all humans. These business activities include being producers, consumers and intermediaries. With the times, business activities, especially trade, are increasing.

Competition in the business world has also increased. So in this case business people or businesses also need to make the right strategies in trading their products and winning the competition to maximize profit or profit income. business is an organization that provides goods, services, concepts, and ideas for profit. Business has one goal, namely profit or also known as profit (Bararuallo, 2019).

Cost accounting is the process of recording, classifying, summarizing and presenting costs in a certain way, making and selling products or services and interpreting them. Cost accounting includes 2 methods, namely full costing and variable costing. The full costing method is a cost calculation method that includes all production costs, both direct and indirect costs, as product costs Mulyadi (2020: 71). Meanwhile, according to Karyadi, Cheap (2022: 161) in the variable cost method, the variable BOP method is still considered as a period cost (all costs other than the cost of products) and not as the cost of products. Dolphin Donuts Bakery Manado is one of the businesses engaged in the production of bread which coincides on Jl Samrat. Dolphin Donuts Bakery is known for its delicious and quality bread and cake products.



One industry that relies heavily on pricing strategies is the food and beverage industry, including Dolphin Donuts Bakery. This bakery not only faces fierce competition in the market, but also must be able to manage production costs effectively to achieve financial success. In addition, Dolphin Donuts Bakery does not apply full costing or variable costing methods in calculating its cost of goods produced. The company still uses the traditional method. The traditional method is a cost calculation system based on the number of units produced. So the author is interested in applying two methods, namely Full cost and Variable cost in order to help business owners determine the right selling price. The problem that occurs at Dolphin Donuts Bakery is that the monthly income is uncertain and this business cannot record the amount of cash coming in, as well as products sold or goods and materials issued for production cost.

This can lead to insignificant product selling prices and financial reports are still done manually. Dolphin Donuts Bakery as a company engaged in the bakery industry faces challenges in choosing the most effective cost accounting method to determine the selling price of its products.

2. LITERATURE REVIEWS

2.1. Management Accounting

Management accounting is one of the tools that can be used by management as input for planning, controlling, and making decisions from the many alternatives faced, especially in achieving the goal of maximizing the welfare of managers, and subsequent goals, such as maximizing the welfare of the owners of resources and society in general. Management accounting is a field of accounting that deals with providing information for management to manage an organization (company) and assist in solving specific problems faced by an organization, Kholimi (2019: 1).

2.2. Cost of goods

Cost of goods manufactured is all costs incurred to produce a good or service during the period in question, according to Mulyadi (2018: 14).

2.3. Determination of cost of goods manufactured

The method of determining the cost of production is a way of accounting for cost elements into the production cost. In calculating the elements of cost into production costs, there are 2 approaches: full costing and variable costing. (Mulyadi 2018:17):

a. Full costing method

According to Mulyadi (2020: 71) the full costing method is a cost calculation method that includes all production costs, both direct and indirect costs, as product costs

b. Variable Costing Method

According to Karyadi, Cheap (2022: 161) in the variable costing method, the variable BOP method is still considered as a period cost (all costs other than the cost of products) and not as the cost of products.

3. RESEARCH METHOD

3.1. Type of Research

This type of research uses a descriptive method with a qualitative approach. This research provides an accurate description and explanation of the situation or symptoms at hand. Qualitative research methods are research methods used to research on natural object conditions, where the researcher is the key instrument, data collection techniques are triangulated (combined), data analysis is inductive, and qualitative research results emphasize meaning rather than generalization Sugiyono (2020: 9).

3.2. Place and Time of Research

In this thesis proposal research, researchers conducted research at Dolphin Donuts Bakery Jln. Dr. Sam Ratulangi 51, Manado. The research will be carried out data from June 2024 until completion.

3.3. Method of analysis

The data analysis method used in this research is a qualitative descriptive analysis method, which is a data analysis used to compare the cost of goods produced using the full costing and variable costing methods in determining the selling price of products, so that the results of the two methods can be obtained, then it will be known which method is effectively used by the company in determining the selling price of products.

4. RESULTS AND DISCUSSIONS

4.1. Products produced

Based on the number of fresh bread products as shown in the table below, it can be seen that in a day the amount of fresh bread produced is 90 packs, in a week the bread produced is 630 packs, in a month the fresh bread is 2,700 packs, and in a year the fresh bread produced is 32,400 packs. The selling price of fresh bread is 18,000 / pack and the working period starts from Monday to Sunday so that the working period is 30 days.

Tabel 4.1 Total production of fresh bread at Dolphin Donuts Bakery in October 2024

| Type of bread | Estimated number of products produced | | |
|---------------|---------------------------------------|----------|------------|
| | Per Day | Per Week | Per Month |
| Fresh bread | 40 pack | 280 pack | 1.200 pack |

Sumber : Dolphin Donuts Oktober 2024

4.2 Production Costs at Dolphin Donuts Bakery

Based on the results of research conducted at Dolphin Donuts Bakery in October 2024. The author takes 1 type of product to be sampled, namely white bread, there are several types of production costs, these costs consist of raw material costs, labor costs, factory overhead costs. Table. 2 Normality test after being transformed

Table 4.2 Direct Raw Material Costs of Making Fresh Bread at Dolphin Donuts Bakery (in one production per day)

| No | Direct raw materials (in units) | Total direct raw material consumption per day | Total direct raw material consumption per month | Unit price | Monthly Fee |
|----|---------------------------------|---|---|-----------------|----------------|
| 1. | Tepung terigu (kg) | 25kg | 750 kg | Rp. 15.000/kg | Rp. 11.250.000 |
| 2. | Gula (kg) | 1500g | 45 kg | Rp. 30.000/kg | Rp. 1.350.000 |
| 3. | Ragi (kg) | 300g | 9 kg | Rp. 42.498/500g | Rp. 382.482 |
| 4. | Garam | 450g | 13,5 kg | Rp. 4.000/100g | Rp. 54.000 |
| 5. | Susu bubuk | 40g | 1.2 kg | Rp. 24.900/500g | Rp. 59.760 |

| No | Type of Work | Total Direct Labor (people) | Total Salary of Direct Labor | Direct Labor Costs | Total |
|--------------|--------------|-----------------------------|------------------------------|--------------------|----------------------|
| 1. | Cashier | 5 | 20% x 3.590.000 | Rp. 718.000 | Rp. 718.000 |
| 2. | OB | 3 | 20% x 3.590.000 | Rp. 718.000 | Rp. 718.000 |
| 3. | Production | 7 | 20% x 3.590.000 | Rp. 718.000 | Rp. 718.000 |
| Total | | | | | Rp. 2.154.000 |

| | | | | | |
|----|---------------------|----------|-----------|-----------------|-----------------------|
| 6. | Improver | 4g | 120g | Rp. 12.600/100g | Rp. 15.120 |
| 7. | Air Mineral (liter) | 18 liter | 540 liter | - | - |
| 8. | Total | | | | Rp. 13.111.362 |

Sumber : Dolphin Donuts Bakery Oktober 2024

Based on the table above, Dlphein Donuts Bakery produces white bread every day in one month. The cost of direct raw materials for white bread in a month reaches Rp. 13,111,362.

2. Labor Cost

The production of white bread is 20% of the total production of all types of bread produced at Dolphin Donuts Bakery, so employee salaries are also calculated at 20% of salaries for the production cost calculation process, because all employees work for all types of bread.

Table 4.4 Direct Labor Costs at Dolphin Donuts Bakery in October 2024

Sumber : Dolphin Donuts Bakery Oktober 2024

number of direct labor involved in the production process of white bread is 7 employees, each of whom receives a monthly salary of Table. 3 Multicollinearity test
Direct Labor Cost at Dolphin Donuts Bakery in October 2024

Based on the table above, the amount of salary received from direct labor is the direct labor cost of labor costs incurred for 1 type of bread during the working period of one month. The total direct labor costs incurred by the company are Rp. 2,154,000.

Dolphin Donuts Bakery Fixed Factory Overhead Cost for October 2024

| Description | Per Month |
|---|-----------------------------|
| Venue Rent | Rp.7.000.000 |
| Electricity Cost | Rp. 5.500.000 |
| Gasoline | Rp. 500.000 |
| 20% Usage | Rp. 13.000.000 x 20% |
| Total Fixed Factory Overhead Costs | Rp. 2.600.000 |

Sumber : Dolphin Donuts Bakery Oktober 2024

From the table above, it can be seen that at Dolphin Donuts Bakery there are fixed factory overhead costs consisting of premises rental costs, electricity costs and gasoline costs. The total fixed factory overhead costs for October 2024 are Rp. 2,600,000.

Table 4.8 Variable Factory Overhead Cost to produce Fresh Bread at Dolphin Donuts Bakery in October 2024

| Cost type | Total cost |
|--|-------------------------------|
| Biaya Overhead Pabrik Variabel : | |
| Water fee | Rp. 1.500.000 x 20% = 300.000 |
| Gas cost (12 kg) | Rp. 1.000.000 x 20% = 200.000 |
| Cost of auxiliaries | Rp. 996.600 |
| Depreciation cost | Rp. 171.668 |
| Total Variable Factory Overhead Costs | Rp. 1.668.268 |

Sumber : Dolphin Donuts Bakery Oktober 2024

Based on table 4.8 above, it can be seen that the variable factory overhead costs at Dolphin Donuts Bakery consisting of water costs, auxiliary costs, depreciation costs and gas costs are Rp. 1,668,268.

Tabel Harga Pokok Produksi dengan Metode *Full costing* untuk Roti Tawar pada Dolphin Donuts Bakery Bulan Oktober 2024

| | |
|---------------------------------|-----------------------|
| Direct raw materials | Rp. 13.111.363 |
| Direct labor cost | Rp. 2.154.000 |
| Fixed factory overhead costs | Rp. 2.600.000 |
| Variable factory overhead costs | Rp. 1.668.268 |
| Total production cost | Rp. 19.533.631 |

Sumber : Hasil Olahan, 2024

Table above shows that the total cost of production of fresh bread during October 2024 is Rp. 19,533,631 with the number of fresh bread for a month is 1,350 packs. Then the cost of goods produced is calculated as follows:

$$\begin{aligned}
 \text{Cost of goods manufactured} &= \text{total biaya produksi} \\
 &\quad \text{total produksi sebulan} \\
 &= \text{Rp. 19.533.631} \\
 &\quad 1.200 \text{ (pak)} \\
 &= 16.700
 \end{aligned}$$

Furthermore, the selling price of production can be calculated by summing up the total cost with production with an expected profit of 30% then divided by the total production of products for a month. The calculation is as follows:

$$\begin{aligned}
 \text{Product Selling Price} &= \text{total production cost} + \text{expected profit} \\
 \text{Total production a month} &= \text{Rp. 19,533,631} \\
 &\quad 1,200 \text{ (pack)} \\
 &= \text{Rp. 16,700} + 30\% \\
 &= \text{Rp. 21,710}
 \end{aligned}$$

Table Cost of Goods Produced using the Variable Costing Method for Fresh Bread at Dolphin Donuts Bakery in October 2024

| | |
|---------------------------------|-----------------------|
| Direct raw material | Rp. 13.111.363 |
| Direct labor costs | Rp. 2.154.000 |
| Variable factory overhead costs | Rp. 1.668.268 |
| Total production cost | Rp. 16.933.931 |

Sumber : Hasil Olahan, 2024

Table 4.4.2 above shows that the total cost of production of fresh bread during October 2024 is Rp. 16,933,931 with the number of fresh bread for a month is 1,350 packs. Then the cost of production is calculated as follows:

$$\begin{aligned} \text{Cost of goods manufactured} &= \frac{\text{total production cost total}}{\text{production for a month}} \\ &= \text{Rp. 16,933,931} \\ &\quad 1,200 \text{ (pack)} \\ &= 14.112 \end{aligned}$$

Furthermore, the selling price of production can be calculated by summing up the total cost with production with an expected profit of 30% then divided by the total production of products for a month. The calculation is as follows:

$$\begin{aligned} \text{Product Selling Price} &= \frac{\text{total production cost} + \text{expected profit}}{\text{Total production a month}} \\ &= \text{Rp. 15,933,931} \\ &\quad 1,200 \text{ (pack)} \\ &= \text{Rp. 14,112} + 30\% \\ &= \text{Rp. 18,344} \end{aligned}$$

Comparison Table of methods used by the company, Full Costing and Variable Costing

| Description | Dolphin donuts Bakery | Full costing | Variabel costing |
|-------------|-----------------------|--------------|------------------|
| Fresh bread | Rp. 18.000 | Rp. 22.000 | Rp. 18.500 |

Sumber data: Data diolah oleh penulis 2024

From table 4.4.3, it can be seen that the three methods used in determining the selling price of Fresh Bread products get different results. The calculation of the selling price according to Dolphin Donuts Bakery is Rp. 18,000 and for calculations made by the full costing method, the price is Rp. 22,000, there is a difference of Rp. 4,000. while calculations made using the variable costing method obtained results of Rp. 18,500 there is a difference in selling price between calculations made by Dolphin Donuts Bakery and the variable costing method of Rp. 500.

5. CONCLUSION

Based on the results of the research that has been carried out, the author can draw the following conclusions:

1. Selling Price Determination and Financial Recording

Dolphin Donuts Bakery still uses a simple selling price determination method, where the process of recording financial statements is done manually. This shows that the company still

relies on a system that is less efficient in recording. Therefore, the company is advised to consider using a more modern financial recording system. A more organized system will help simplify the management of financial reports, speed up the audit process, and improve accuracy and transparency in financial reporting.

2. Calculation of Cost of Goods Manufactured

From the results of the research conducted, it is known that the calculation of the cost of goods manufactured using the Full Costing method produces a higher value than the Variable Costing method and the method used by the company.

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