

COMPARATIVE ANALYSIS OF FULL COSTING AND VARIABLE COSTING METHODS IN DETERMINING SELLING PRICES FOR MSMES

(A Case Study on Mie Gacoan Cikande)

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Abstract

Determining the precise cost of production is a critical challenge for food and beverage enterprises to avoid losses and ensure appropriate pricing strategies. This research aims to examine the comparative application of the Full Costing and Variable Costing approaches in establishing product selling prices at UMKM Mie Gacoan Cikande. This study employs a descriptive qualitative method within a case study framework. The sample focused on the management and financial operations of Mie Gacoan Cikande, selected through purposive sampling. Data were gathered through direct observation, structured interviews, and a comprehensive documentation review of production expenses. The obtained data were analyzed by computing production costs under both the Full Costing and Variable Costing frameworks. The findings indicated that the Full Costing approach yielded a production cost of IDR 8,000 per serving due to the inclusion of all fixed and variable overheads, compared to IDR 7,250 per serving under the Variable Costing approach. In conclusion, Full Costing offers a more suitable basis for setting selling prices as it yields cost figures that are more comprehensive and precise for long-term business sustainability.

Keywords:

Production Cost, Full Costing, Variable Costing, Selling Price, MSMEs.

INTRODUCTION

The existence of Micro, Small, and Medium Enterprises (MSMEs) makes a significant contribution to national economic growth, given their ability to create employment opportunities while increasing household income levels (Suindari & Ni, 2020). The rapid growth of the MSME sector has also contributed to strengthening competitiveness across various business sectors, including the culinary sector, which has recently continued to attract increasing interest from consumers (Melani et al., 2025). One crucial aspect that requires attention in business management is the accurate determination of product selling prices. Accurate pricing plays an important role in business sustainability because it is closely related to the amount of profit generated and the ability to compete in the market (Anggreani & Adnyana, 2020). Therefore, careful calculation of the Cost of Goods Manufactured (COGM)

is essential to ensure that the selling price is determined based on the actual costs incurred (Siagian & Natasha, 2023).

Nevertheless, in practice, many MSME owners have not yet implemented accurate production cost calculations. This condition often results in selling prices that are not aligned with the actual costs incurred, which may ultimately affect the level of profit generated by the business (Yustitia & Adriansah, 2022). Conceptually, two main approaches are commonly used to determine the Cost of Goods Manufactured, namely the full costing and variable costing methods. The full costing approach incorporates all production costs, including both fixed and variable costs, whereas the variable costing approach includes only variable costs in the calculation (Qomariyah & Firdaus, 2020). However, in practice, many MSMEs have not properly applied these methods and continue to rely on simple approaches when determining their product selling prices. This gap creates a discrepancy between the theoretical concepts of cost accounting and actual practices in the field (Khoirunnisaa & Heryanto, 2021).

Although the full costing and variable costing methods have long been recognized in cost accounting as approaches for determining the Cost of Goods Manufactured, their application among Micro, Small, and Medium Enterprises remains uneven. Several international studies indicate that many MSME owners have not optimized the use of these methods in determining their selling prices. Ahmad (2025) found that the majority of MSMEs in Malaysia continued to rely on relatively simple management accounting practices. This phenomenon was attributed to several factors, including limited understanding of accounting, a shortage of competent personnel in the field, and the high costs associated with implementing more formal accounting systems. Consequently, selling prices were more often determined based on the business owners' personal experience or simply adjusted to prevailing market prices.

These findings are also supported by Armitage and Howard (2016), who investigated MSMEs in Canada and Australia. Their study revealed that business owners tended to rely more heavily on business intuition and practical experience than on formal cost accounting techniques. This finding further strengthens the evidence that the gap between theoretical concepts and actual practices is a global phenomenon. In addition, several studies have shown that limited implementation of cost accounting may result in suboptimal cost control, inaccurate pricing decisions, and difficulties in achieving targeted profit levels. Conversely, MSMEs that have implemented structured cost accounting systems tend to have greater capacity to manage costs and improve their financial performance (Jaradat et al., 2021).

Based on the discussion above, research examining the application of full costing and variable costing methods in determining selling prices among MSMEs in the food sector, particularly Mie Gacoan Cikande, remains very limited. Therefore, this study is expected to provide empirical contributions toward bridging the existing gap between theoretical cost accounting concepts and practices in the field.

The phenomenon observed among MSMEs, particularly Mie Gacoan Cikande, indicates that selling prices are often determined merely based on estimates or by following prevailing market prices, without systematic cost calculations. Such conditions may result in selling prices that are either too low or too high, which in turn may affect business sustainability (Purwanto & Watini, 2020). Furthermore, intense competition in the culinary sector requires business owners to be more careful in formulating pricing strategies so that their businesses remain competitive without sacrificing their targeted profit margins (Yustitia & Adriansah, 2022).

Previous studies have shown differences in findings regarding the application of full costing and variable costing methods. Miftahurrohman (2025) found that the full costing

method produced a relatively higher cost because it incorporates all components of production costs. Conversely, another study found that the variable costing method was more effective in supporting short-term decision-making because it generated lower cost values and was more adaptable to fluctuations in production volume (Santi Median et al., 2023). These differences in findings indicate an inconsistency in the existing evidence, thereby highlighting the need for further research involving different research objects, such as Mie Gacoan Cikande.

Based on the background described above, this study aims to: first, identify the calculation of the Cost of Goods Manufactured using the full costing method at Mie Gacoan Cikande; second, identify the calculation of the Cost of Goods Manufactured using the variable costing method at Mie Gacoan Cikande; third, examine the differences in the results obtained from the two methods in relation to selling price determination; and fourth, determine the most relevant method for establishing selling prices at Mie Gacoan Cikande.

METHODOLOGY

This study employed a quantitative descriptive approach to describe and summarize various conditions, situations, phenomena, and research variables through numerical analysis. This approach was applied to systematically examine the cost structure based on actual field data (Fadli, 2021). The research location was the operational site of Mie Gacoan Cikande, located on Jalan Raya Serang, RT 01/RW 01, Parigi, Cikande District, Serang Regency, Banten. The entire research process was conducted in May 2026, covering the preparation stage, initial observations, and examination of the research object's internal financial documents.

The population in this study was defined as the generalization area comprising objects with specific characteristics to be studied and from which conclusions could be drawn (Aulia & Irama, 2022). The population consisted of all production cost data from Mie Gacoan Cikande. From this population, the sample was selected as a representation of the data source that reflected the characteristics of the population (Reski, 2024). The sampling technique employed purposive sampling by selecting Cost of Goods Manufactured (COGM) data from Mie Gacoan Cikande specifically for May 2026 as the primary unit of analysis considered most relevant to the objectives of the study.

The data collected in this study consisted of primary and secondary data. Primary data referred to quantitative information obtained directly from the original source through company employees without third-party involvement (Febrianty & Muchlis, 2020), while secondary data were collected indirectly through an examination of previously recorded accounting documents. Data collection combined two main approaches: literature review and field research. Field research was conducted through structured interviews, operational observations, and documentation of internal reports. The research instrument consisted of a detailed list of questions designed to obtain specific numerical data, including total daily production volume, raw material costs, direct labor costs, and the allocation of factory overhead costs (Khoirunnisaa & Heryanto, 2021).

Furthermore, the data analysis technique was conducted by comparing three approaches to determining the Cost of Goods Manufactured. The calculation stages involved determining the COGM using the full costing method, the actual calculation method conventionally applied by the company's management, and the variable costing method. Through a comparative analysis of these three methods, the researchers examined the level of cost efficiency, the accuracy of fixed overhead allocation, and their implications for profit margins and the determination of product selling prices per serving in the market.

RESULTS AND DISCUSSION

General Overview of Mie Gacoan Cikande MSME

Mie Gacoan Cikande MSME is a culinary business that provides food and beverages, with its main products consisting of spicy noodles offered at various levels of spiciness and accompanied by complementary beverages. In conducting its business activities, the owner seeks to establish selling prices that remain competitive with similar businesses in the Cikande area. However, selling price determination has so far been carried out using a relatively simple approach, based on estimated costs and prevailing market conditions, without being supported by a systematic cost calculation method.

Production cost data for Mie Gacoan Cikande MSME were obtained through observations and interviews with the business employees. The production cost details for May 2026 are presented as follows.

Table 1. Production Costs in May 2026

Description	Amount
Raw materials for noodles, seasonings, and toppings	Rp9.500.000
Direct labor	Rp3.500.000
Electricity	Rp600.000
Water	Rp250.000
Equipment depreciation	Rp500.000
Rent	Rp1.000.000
Total production costs	Rp16.000.000
Total monthly production	2.000 portions

The full costing method calculates production costs by incorporating all cost components involved in the production process, including raw material costs, direct labor costs, variable overhead costs, and fixed overhead costs. Through this approach, all costs incurred during the production process are fully allocated in the calculation of the Cost of Goods Manufactured (COGM) (Sopia & Arifin, 2025). Based on observations and documentation obtained from Mie Gacoan Cikande MSME, the production costs incurred consisted of raw material costs, labor costs, electricity, water, and gas, as well as depreciation expenses for equipment used in the production process.

The application of the full costing method tends to result in a higher Cost of Goods Manufactured because all components of production costs are included in the calculation. This is consistent with the view that the full costing method provides a more comprehensive representation of costs for determining selling prices (Amelia & Harmain, 2025). In principle, this method incorporates all production costs, both variable and fixed. Based on the data obtained, the total production costs amounted to Rp16,000,000, with a total production volume of 2,000 portions.

Calculation:

Cost of Goods Manufactured (COGM) = $\text{Rp}16,000,000 \div 2,000$ portions

COGM = $\text{Rp}8,000$ per portion

If the company establishes a target profit margin of 30%, the recommended selling price can be calculated as follows:

Selling Price = $\text{Rp}8,000 + (30\% \times \text{Rp}8,000)$

Selling Price = $\text{Rp}10,400$ per portion

The determination of the Cost of Goods Manufactured using the full costing method is conducted by summing all cost components included in production costs, consisting of raw material costs, direct labor costs, and overhead costs (Anggreani & Adnyana, 2020).

Calculation of Cost of Goods Manufactured Using the Variable Costing Method

In contrast to the previous method, the variable costing method includes only variable costs in the calculation of the Cost of Goods Manufactured (COGM), such as raw material costs, direct labor costs, and variable overhead costs. Meanwhile, fixed overhead costs are treated as period costs rather than as part of the Cost of Goods Manufactured (Pratama & Purwanto, 2017).

The calculation results show that the Cost of Goods Manufactured obtained using the variable costing method tends to be lower than that obtained using the full costing method. This difference occurs because fixed overhead costs are not allocated to the products. This method is considered useful for management in making short-term decisions, particularly in determining the minimum cost that must be covered by each unit of product sold. Under the variable costing approach, fixed costs are excluded from the Cost of Goods Manufactured; therefore, the costs included in the calculation consist only of raw material costs, direct labor costs, and variable overhead costs.

Table 2. Variable Production Costs

Description	Amount
Raw materials	Rp9.500.000
Direct labor	Rp3.500.000
Variable overhead	Rp1.500.000
Total variable costs	Rp14.500.000

Calculation:

Cost of Goods Manufactured (COGM) = $\text{Rp}14,500,000 \div 2,000$ portions

COGM = $\text{Rp}7,250$ per portion

With a target profit margin of 30%, the resulting selling price is calculated as follows:

$$\text{Selling Price} = \text{Rp}7,250 + (30\% \times \text{Rp}7,250)$$

$$\text{Selling Price} = \text{Rp}9,425 \text{ per portion}$$

In principle, the Cost of Goods Manufactured consists of three main cost elements, namely direct raw material costs, direct labor costs, and factory overhead costs. These three cost components need to be recorded and classified carefully according to their respective types and characteristics. Setting the Cost of Goods Manufactured or selling price either too low or too high may have a substantial impact on sales volume, particularly in large-scale production. Therefore, errors in determining the Cost of Goods Manufactured and selling price may result in financial losses for the company and even customer loss, given that the Cost of Goods Manufactured has a direct influence on product selling price determination.

To minimize the risk of errors in calculating the Cost of Goods Manufactured, the company is advised to implement a cost calculation system using both the full costing and variable costing methods, as these methods can provide more accurate information for determining the Cost of Goods Manufactured as well as product selling prices. Subsequently, the products that have been produced undergo a further sorting process to obtain the best quality grade. Nevertheless, in practice, the company still applies its internally established cost calculation method. The determination of the Cost of Goods Manufactured using the full costing method includes raw material costs, direct labor costs, and factory overhead costs, both fixed and variable (Maulana et al., 2024).

Comparison of Full Costing and Variable Costing Methods

Based on the results of the analysis, differences were found in the Cost of Goods Manufactured (COGM) calculated using the two methods. The full costing method resulted in a higher Cost of Goods Manufactured because all production cost components, both fixed and variable, were included in the calculation. In contrast, the variable costing method resulted in a lower value because it considered only variable costs (Kudratovich & Akramovna, 2025).

These differences also affected the determination of product selling prices. When the selling price is determined based on the full costing method, the company has a greater opportunity to cover all operating costs while achieving the targeted profit (Nafisah et al., 2021). However, when the variable costing method is applied, the resulting selling price tends to be lower, which may increase product competitiveness in the market. The findings of this study support the research conducted by Melani et al. (2025) and Santi Median et al. (2023), which found that the full costing method produces higher production costs than the variable costing method.

Table 4. Comparison of Full Costing and Variable Costing Methods

Description	Full Costing	Variabel Costing
Total Production Costs	Rp. 16.000.000	Rp. 14.500.000
COGM per Portion	Rp. 8.000	Rp. 7.250
Selling Price + 30% Profit	Rp.10.400	Rp. 9.425
Difference in COGM	Rp. 750	-

Based on the table above, the full costing method produces a higher Cost of Goods Manufactured than the variable costing method. The difference of Rp750 per portion is attributable to the inclusion of fixed overhead costs, namely equipment depreciation and rent, in the calculation of the Cost of Goods Manufactured under the full costing method. This finding is consistent with the studies conducted by Santi Median et al. (2023) and Melani et al. (2025), which stated that the full costing method produces higher production costs because it takes into account all existing cost components.

Based on these findings, the full costing method is considered more appropriate as a basis for determining the selling price at Mie Gacoan Cikande MSME because it provides a comprehensive representation of the costs incurred throughout the production process. By considering both fixed and variable costs, the business owner can determine selling prices more accurately, thereby minimizing the risk of losses arising from costs that are not fully covered (Amelia & Harmain, 2025). On the other hand, the variable costing method is considered more suitable for short-term planning and managerial decision-making because it focuses only on costs that change in response to production volume (Sopia & Arifin, 2025).

The Most Appropriate Method for Mie Gacoan Cikande MSME

Based on the results of the analysis, the full costing method is considered more appropriate for Mie Gacoan Cikande MSME in determining its selling prices. This is because the method provides more comprehensive cost information, enabling all production costs to be covered by sales revenue. In addition, the application of the full costing method can assist the business owner in establishing more realistic profit targets while reducing the risk of errors in determining selling prices.

Based on the calculation results, the full costing method produces a Cost of Goods Manufactured of Rp8,000 per portion, while the variable costing method produces a Cost of Goods Manufactured of Rp7,250 per portion. The difference of Rp750 per portion arises because the full costing method includes fixed overhead costs, such as equipment depreciation and rent, in the calculation of the Cost of Goods Manufactured (Anggaria et al., 2024).

The full costing method provides more comprehensive cost information and is therefore more appropriate as a basis for determining selling prices. Meanwhile, the variable costing method is more suitable for short-term decision-making and internal managerial analysis.

CONCLUSION

Based on the comparative analysis of cost accounting conducted in this study, it can be concluded that there is a significant difference in the Cost of Goods Manufactured (COGM) of Mie Gacoan Cikande MSME depending on the method applied. The COGM calculation using the full costing method resulted in Rp8,000 per portion, whereas the calculation using the variable costing method produced a lower value of Rp7,250 per portion. The difference of Rp750 per portion between the two approaches is entirely attributable to the accounting treatment of fixed factory overhead costs. Under the full costing method, fixed factory overhead costs are allocated to the cost of the product, whereas under the variable costing method, these costs are excluded from product costs. Based on these comparative findings, the full costing method is considered more appropriate and relevant as the primary basis for determining selling prices at Mie Gacoan Cikande MSME because it comprehensively, accurately, and fully reflects all economic resources consumed throughout the production cycle.

Based on the conclusions above, several strategic recommendations can be proposed to improve the company's financial management. First, the management of Mie Gacoan Cikande MSME is advised to consistently adopt the full costing method when formulating product selling prices to minimize the risk of cost distortion (undercosting). Second, the business management or owner should improve administrative discipline in classifying and recording operational cost items in greater detail to ensure the validity and accuracy of daily COGM calculations. Finally, future researchers interested in developing similar research topics are encouraged to expand the scope of analysis by exploring other contemporary cost management tools, such as Activity-Based Costing (ABC) and Break-Even Point (BEP) analysis, to obtain a more comprehensive strategic perspective in supporting managerial decision-making.

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