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Review of the Calculations Cost of Production and Selling Price in Rumah Tempe Indonesia

Jasmadeti[1*], Amrulloh[2], Siti Zahratun Fardilah[3]
Accounting Study Program, Institut Bisnis dan Informatika Kesatuan
Corresponding Author: Jasmadeti jasmadeti71@gmail.com

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A B S T R A C T

One of the problems that is often faced by MSMEs is the calculation of production time which makes management look bad. The calculation of the cost of production is very helpful in determining the selling price of a product, so the company must calculate the cost of production first. After the cost of production is obtained, the company can determine the selling price of the products sold to customers. Determining the selling price that is not right can cause losses if the selling price is too low and cannot cover the production costs that have been incurred. The location that is the object of this review is Rumah Tempe Indonesia. This research is expected to provide an overview of the calculation of the cost of goods manufactured and the determination of the selling price correctly in accordance with applicable accounting rules. Rumah Tempe Indonesia (RTI) is one of the MSMEs involved in the tempe processing industry which is owned by KOPTI Bogor Regency. The results of this review indicate that the cost of production of tempe bacem according to Rumah Tempe Indonesia is not in accordance with cost accounting standards so that the selling price is set lower than the selling price calculated according to cost accounting standards. The calculation of the cost of production carried out by Rumah Tempe Indonesia is not yet detailed, so the profit generated is not maximized. The calculation of the selling price used by Rumah Tempe Indonesia is also not correct because the price set is in accordance with market competition prices while the selling price calculation is according to accounting standards which is higher than the calculation of Rumah Tempe Indonesia

INTRODUCTION

The main sector driving the economy in Indonesia is Micro, Small and Medium Enterprises (MSMEs). MSMEs have a strategic character to ensure equitable national economic growth and employment development results and they also compete to produce profitable products. One of the problems that MSMEs often face is calculations during production which make management look bad, even though financial management problems are considered to be the main weakness of business people when developing their business, because they do not have financial reports and usually combine business funds with family funds.

Every MSME tries to market their goods with the advantages produced by their products. Apart from competing to improve quality, MSMEs also compete with price because customers prefer products that have affordable prices and the best quality. Business actors must be able to compete and still get maximum profit or profits but by reducing other costs. Many companies make mistakes in calculating the cost of production because they think the cost of production is the same as the selling price. Actually, the two are different, because the selling price has been added to the company's desired profit, while the cost of production has not.

Raw material costs are the costs of purchasing all materials which will ultimately be included in the cost object (goods in process and then finished goods) and can be tracked economically as a cost object (Mulyadi, 2016). Raw materials that are easy to obtain and how easy raw materials can be purchased. Quality raw materials are able to produce good products and can attract consumer interest.

Determining the selling price is also very important for companies, because most companies determine the selling price only according to market prices without looking back at the cost of production costs incurred during the production process until the product can be marketed. One way to determine the selling price is the cost plus method. This cost plus method is to determine the selling price per unit by combining all costs per unit and a certain margin to cover the desired profit per unit. Margin is usually expressed as a percentage of costs, usually the profit taken is 30% of the production price.

Rumah Tempe Indonesia (RTI) is one of the Micro, Small and Medium Enterprises (MSMEs) engaged in the tempe processing industry which is owned by the Indonesian Tofu Tempe Producers Cooperative (KOPTI) Bogor Regency. The products sold by RTI include fresh tempeh products and processed tempeh products. Fresh tempeh products produced by RTI have the advantage of being stored twice as long as tempeh produced traditionally. Meanwhile, processed tempeh sold by RTI include bacem tempeh, yellow spiced tempeh, tempeh nuggets, tempeh cookies, tempeh chips, tempeh dim sum and tempeh dumplings.

Historically, bacem tempeh appeared when people were forced to plant sugar cane. Tempe bacem itself is a traditional Indonesian food originating from Central Java. The word "Bacem" means "soak" in Javanese. Tempe bacem is very popular because of its sweet taste because it is prepared using soy sauce and

brown sugar, but its storage life is very short, only 1-2 days at room temperature, at freezer temperature it can increase the storage time up to 2 months.

In accordance with applicable accounting regulations, this research is expected to provide an overview of calculating the cost of production and determining the selling price correctly. Every company has the ability to determine the cost of production and selling prices correctly so that they can compete with other companies in the same industry. So, preparers want to know how to calculate the cost of production and selling prices correctly. The authors of this final assignment report are entitled "Review of the Calculation of Cost of Production and Selling Prices in Rumah Tempe Indonesia".

Based on the background above, the formulation of the existing research can be explained as follows:

1. How is the cost of production cost calculated at Rumah Tempe Indonesia?
2. How is the selling price of products determined at Rumah Tempe Indonesia?
3. How is the calculation of the cost of production at Rumah Tempe Indonesia different from the full costing method?

In accordance with the problem formulation that has been made, the objectives of this research are:

1. To find out the calculation of the cost of production at Rumah Tempe Indonesia
2. To find out the determination of product selling prices at Rumah Tempe Indonesia
3. To find out the difference in calculating the cost of production at Rumah Tempe Indonesia using the full costing method.

LITERATURE REVIEW

The cost of production is the total costs incurred to produce a good or service, including raw material costs, labor costs and factory overhead costs (Bustami and Nurlela, 2014). The cost of production can be used as a basis for calculating the selling price of the product to be sold, so that the company can determine a selling price that is profitable and competitive in the market. There are two ways to calculate the cost of production, namely by using the full costing method or variable costing. After obtaining the cost of production, the company can determine the selling price of the product that will be sold to customers or the market.

METHODOLOGY

This research was carried out over a period of 3 (months) to obtain the data and information needed in preparing this research. The research was carried out at Rumah Tempe Indonesia which is located on Jalan Raya Cilendek No. 27 Bogor West Java. This research is a qualitative descriptive study. Research data was obtained through observation and interviews with related parties as well as through literature study.

RESULTS AND DISCUSSION

For a company, calculating the cost of production is very important because it is one part that can be used by company leaders to make decisions. The purpose of calculating the cost of production is to find out how much it costs to change raw materials into finished goods or goods that are ready to be sold. Therefore, the cost of production can be used as a basis for determining the selling price of products so that the company does not have a negative impact such as experiencing losses.

To calculate the cost of production, there are several costs required to convert raw materials into products ready for sale. Production costs consist of raw material costs, direct labor costs and factory overhead costs. Calculating the cost of production from the process of cutting fresh tempeh to processing it into bacem tempeh to the packaging process requires a lot of costs, so it becomes an important focus in calculating the cost of production to determine the selling price for business people. The company's calculation of the cost of production is still very simple. In fact, companies still experience errors in calculating production cost components. This is caused by the company's error in understanding the provisions of the applicable cost accounting standards.

The products produced by Rumah Tempe Indonesia consist of fresh tempeh products and processed tempeh. The processed tempeh itself consists of various kinds, such as bacem tempeh, yellow spiced tempeh, tempeh chips, tempeh nuggets, tempeh corndogs, mendoan tempeh, siomay and tempeh dimsum. Therefore, the compiler only takes one product and will calculate the cost of production and selling price. The product to be calculated is the bacem tempeh product.

Based on information from the bacem tempeh production section of the Rumah Tempe Indonesia, the raw materials used in making bacem tempeh come from fresh tempeh production carried out at the Rumah Tempe Indonesia itself, sometimes also from returns made by consumers due to certain factors, such as plastic packaging. damaged and uneven growth of yeast from yeast which results in tempeh not being cooked perfectly. Rumah Tempe Indonesia is capable of producing bacem tempeh per day, namely an average of around 30 packages with each pack containing 9 pieces of bacem tempeh.

Calculation of Cost of Goods Production on RTI

Table 1. Calculation of RTI Basic Price

Information	Quantity	Unit	Price Per Unit	Total
Raw Material Costs :				
Fresh Tempeh	25	pcs	12.150	303.750
Spices	-	-	-	3.000
Total Raw Material				306.750
Direct Labor Costs :				
Employee Salary	2	orang	7.500	15.000
Factory Overhead Costs :				
Cost of Plastic, Stickers and Tape	30	pcs	2.000	60.000
Total Factory Overhead				60.000
Cost Of Good Sold				**381.750**
Production Amount				**30**
Cost Of Production Per Packaging				**12.725**

Source : Rumah Tempe Indonesia

From the data above, it can be seen that the cost of producing bacem tempeh per package on one day of production is IDR 17,725. However, Rumah Tempe Indonesia in calculating the cost of production is not in accordance with cost accounting standards because it has not included all the costs used in the production process and only includes visible costs.

Calculation of Selling Price on RTI

Determining the selling price for goods and services must be appropriate because at a certain level it is hoped that they can cover production costs and obtain the maximum profit. Based on information from Rumah Tempe Indonesia, it is known that the expected margin is 40%. So the selling price calculation according to Rumah Tempe Indonesia for one day of production using the cost plus method is:

Margins	=	Cost of goods sold	X	Expected profit percentage
	=	Rp. 12,725	X	40%
	=	Rp. 4,900		
Selling price	=	Cost of goods sold	+	Margins
	=	Rp. 12,725	+	Rp. 4,900
		Rp. 17,815		

Based on the calculation results above, it can be seen that the selling price of bacem tempeh per package is idr. 17,815.

Differences in Calculation of Cost of Goods Production by Full Costing Method

The full costing method is a method of determining production costs that takes into account all elements of production costs into production costs consisting of raw material costs, direct labor costs and factory overhead costs, both fixed and variable. The benefits of calculating the cost of production using the full costing method can reflect production costs more accurately, the amount of inventory will be higher and the operating profit will also be higher. In the full costing method, all costs will be calculated and considered properly so that all costs relevant to the product will be charged to the product, which means the product price will reflect all cost components accurately.

The calculation of the cost of goods produced by Rumah Tempe Indonesia is very simple so it is not in accordance with Cost Accounting Standards, especially the full costing method, this is because there is no explanation regarding indirect raw material costs and depreciation costs for fixed assets. So the following is the calculation of the basic production price of the Rumah Tempe Indonesia for one day of production with an average of 30 packages of product produced, where 1 package contains 9 pcs of bacem tempeh. The following is a report on the cost of production of bacem tempeh according to the full costing method

a. Raw Material Costs

Raw material costs are the costs of raw materials used to produce a product. The following are the costs of raw materials that will be used in the process of making bacem tempeh at Rumah Tempe Indonesia as follows:

Table 2. Calculation of Raw Material Costs

Information	Quantity	Unit	Price Per Unit	Total
Fresh Tempeh	25	Pcs	12.150	303.750
Spices	-	-	-	3.000
Total Raw Material				**306.750**

Source : Rumah Tempe Indonesia

From the data above, it can be seen that the cost of raw materials used in the tempe bacem production process for one day of production is IDR. 306,750. Based on the table above, 1 piece of fresh tempeh can be cut into 12 pieces, so for 25 pieces of fresh tempeh it can be cut into 300 pieces. The spices consist of sweet soy sauce, garlic, shallots, sugar, red, candlenuts, bay leaves, coriander and salt. From these raw materials it can be estimated that 30 packages will be produced and each package contains 9 pieces of bacem tempeh.

b. Direct Labor Costs

Direct labor costs are compensation or wages received by workers employed during the process of making raw materials into a product. The direct workforce in making bacem tempeh at the Rumah Tempe Indonesia is 2 people. 1 employee

is in charge of cooking bacem tempeh and 1 other employee is in charge of packing the product. The following are the direct labor costs used in the process of making bacem tempeh at the Rumah Tempe Indonesia use as follows:

Table 3. Calculation of Direct Labor Costs

Information	Quantity	Unit	Price Per Unit	Total
Production Department	2	Orang	7.500	15.000
Total Direct Labor				**15.000**

Source : Indonesian Tempe House

From the data above, it can be seen that the direct labor costs used in the bacem tempeh production process for one production day are IDR. 15,000. Based on information from the owner, the labor costs incurred are by using a per package system, meaning that if employees are absent, their daily wages will be deducted. However, based on cost accounting standards, the direct labor costs carried out by Rumah Tempe Indonesia are not appropriate because the bacem tempeh production process per day is not always the same.

c. Factory Overhead Costs

Factory overhead costs are additional costs apart from raw material costs and direct labor costs associated with the company's production process. The following are factory overhead costs used in the process of making tempe bacem at Rumah Tempe Indonesia as follows:

Table 4. Calculation of Factory Overhead Costs

Keterangan	Kuantitas	Satuan	Harga Per Satuan	Total
Electricity Cost	-	-	16.667	16.667
Hand Glove Cost	8	Pcs	700	5.600
Haircap Cost	4	Pcs	600	2.400
Mask Cost	4	Pcs	2.000	8.000
LPG Cost	2	Pcs	8.000	16.000
Plastic Cost	30	Pcs	500	15.000
Stickers Cost	30	Pcs	500	15.000
Masking Tape Cost	1	Pcs	5.000	5.000
Depreciation Expense of Building	1	Pcs	50.000	50.000
Depreciation Expense of Freezer	1	Pcs	2.083	2.083
Depreciation Expense of Stock Pot	4	Pcs	111	444
Depreciation Expense of Stove	2	Pcs	206	411
Depreciation Expense of Oil Pot	2	Pcs	28	56
Depreciation Expense of Plastic Basket	2	Pcs	14	28
Depreciation Expense of Gas Cylinder	2	Pcs	92	183
Depreciation Expense of Date Stamp	1	Pcs	6	6
Total Factory Overhead				**136.877**

Source : Rumah Tempe Indonesia

From the data above, it can be seen that the factory overhead costs used in the bacem tempe production process for one day of production are IDR. 136,877. The calculation of factory overhead costs carried out by Rumah Tempe Indonesia only includes the costs of plastic, stickers and tape, whereas according to the full costing method there are indirect raw material costs such as masks, haircaps, gloves, gas and equipment depreciation costs.

According to PSAK no. 16 Fixed Assets are tangible assets held for use in the production or provision of goods or services for rental to other parties, or for administrative purposes, and are expected to be used for more than one period. According to PSAK no. 17 of 2007, Depreciation is the allocation of the amount of an asset that can be depreciated over its estimated useful life. There are several methods of depreciation of fixed assets according to generally accepted accounting principles, namely the straight line method, double declining balance method, sum of year digits method, production unit method and operational hours method. Calculating depreciation of fixed assets using the straight line method will produce the same amount of depreciation for each year throughout its economic life.

Based on Bogor Mayor Regulation No. 36 of 2020 concerning Bogor City Regional Government Accounting Policy. The estimated useful life for types of fixed assets, office and household equipment, has a useful life of 5 years.
The following is how to calculate depreciation of fixed assets using the straight line method:

$$\text{Depreciation Expense} = \frac{\text{Historical Cost - Residual Value}}{\text{Usage Life}}$$

The following is the calculation of depreciation costs for equipment used during the tempe bacem production process:

Table 5. Calculation Of Equipment Depreciation Costs According To The Straight Line Method

Fixed Assets	Amount	Historical Cost	Usage Life (Year)	Depreciation Expense (Year)	Depreciation Expense (Month)	Depreciation Expense (Day)
Building	1	180.000.000	10	18.000.000	1.500.000	50.000
Stock Pot	4	800.000	5	160.000	13.333	444
Stove	2	740.000	5	148.000	12.333	411
Oil Pot	2	100.000	5	20.000	1.667	56
Freezer	1	3.750.000	5	750.000	62.500	2.083
Plastic Basket	1	50.000	5	10.000	833	28
Gas Cylinder	2	330.000	5	66.000	5.500	183
Date Stamp	1	10.000	5	2.000	167	6
Total Depreciation				**19.156.000**	**1.596.333**	**53.211**

From the data above, it can be seen that the total depreciation of fixed assets for bacem tempe production per year is Rp. 19,156,000, per month, namely Rp. 1,596,333 and per day that is IDR. 53.211.

d. Full Costing Method Production Cost Report

The following is a report on the cost of production according to the full costing method for the period 2023, as follows:

Table 6. Cost of Goods Production Report

Rumah Tempe Indonesia Cost Of Good Sold Tempe Bacem According to the full costing Method Per Day In 2023			
Raw Material Costs			
Fresh Tempeh	303.750		
Spices	3.000		
Total Raw Materials		306.750	
Direct Labor Costs			
Production Department	15.000		
Total Direct Labor		15.000	
Fixed Factory Overhead Costs			
Depreciation Expense of Building	50.000		
Depreciation Expense of Freezer	2.083		
Depreciation Expense of Stock Pot	444		
Depreciation Expense of Stove	411		
Depreciation Expense of Oil Pot	56		
Depreciation Expense of Plastic Baske	28		
Depreciation Expense of Gas Cylinder	183		
Depreciation Expense of Date Stamp	6		
Total Fixed Factory Overhead Cost		53.211	
Variable Factory Overhead Costs			
Electricity Cost	16.667		
Hand Glove Cost	5.600		
Haircap Cost	2.400		
Mask Cost	8.000		
LPG Cost	16.000		
Plastic Cost	15.000		
Stickers Cost	15.000		
Masking Tape Cost	5.000		
Total Variable Factory Overhead Costs		83.667	
Production Costs			458.628
Working In Process Beginning			-
Good Available For Sale			458.628
Working In Process Ending			-
Cost Of Good Sold			458.628
Production Amount			30
Cost Of Good Sold Per Packaging			**15.288**

Source : Rumah Tempe Indonesia

Based on the calculation of the cost of production according to the full costing method, it can be seen that the total cost of production is IDR. 458,628 for one day of production by producing 30 pcs of bacem tempeh packages with the basic production price per package being IDR. 15,288.

e. Calculation of Selling Price

To calculate the selling price according to the full costing method of calculating the cost of production with the same margin, namely 40%, then:

Margins	=	Cost of goods sold	X	Expected profit percentage
	=	Rp. 15,288	X	40%
	=	Rp. 6.115		
Selling price	=	Cost of goods sold	+	Margins
	=	Rp. 15,288	+	Rp. 6.115
	=	Rp. 21,403		

Based on the calculation results above, it can be seen that the selling price of bacem tempeh per package is IDR. 21,403.

f. Comparison of Cost of Production and Selling Price

Table 7. Comparison of Cost of Goods Production

Information	Based On RTI	Based On Full Costing Method	Difference
Cost Of Good Sold	381.750	458.628	76.878
Cost Of Good Sold Per Packaging	12.725	15.288	2.563

From the data above, it can be seen that the calculation of the cost of production based on Rumah Tempe Indonesia and based on the full costing method has a difference of Rp. 76,878, while the cost of production per package has a significant difference, namely IDR 2,563. This difference occurred because Rumah Tempe Indonesia did not explain in detail regarding electricity costs, indirect raw material costs and depreciation costs for equipment used in the bacem tempe production process, so there was a difference in the two calculations of the cost of production.

Table 8. Comparison of Selling Prices

Information	Based On RTI	Based On Full Costing Method	Difference
Selling Price Per Packaging	17.800	21.400	3.600

From the data above, it can be seen that the calculation of the selling price per package based on the Rumah Tempe Indonesia and based on the cost plus method has a significant difference, namely IDR. 3,600. However, according to Rumah Tempe Indonesia, the actual selling price for bacem tempeh is IDR. 17,000 per package. This price is determined using market competitive prices for BTB (business to business) sales, while the selling price to the public is IDR. 24,000 per package.

The price of bacem tempeh at Rumah Tempe Indonesia follows the prices of other producers who produce similar bacem tempeh. If the price of bacem tempeh at other producers rises, the price of bacem tempeh at Rumah Tempe Indonesia will also rise, but if the selling price of bacem tempeh at other producers falls then the selling price of bacem tempeh at Rumah Tempe Indonesia will also fall. Therefore, the calculations carried out by Rumah Tempe Indonesia are not in accordance with applicable cost accounting standards so that the calculations carried out by the author using the cost plus method will result in greater profits than previous calculations.

CONCLUSIONS AND RECOMMENDATIONS

Based on a review of the calculation of the cost of production and selling price of Rumah Tempe Indonesia above, it can be concluded as follows:

1. The calculation of the basic price for producing bacem tempeh according to Rumah Tempe Indonesia is IDR. 381,750 and the cost of production per package is IDR. 12,725 which consists of raw material costs (fresh tempeh and spices), direct labor costs and factory overhead costs (plastic costs, stickers and tape).
2. Calculating the selling price used by Rumah Tempe Indonesia using the cost plus method with an expected profit of 40%, the selling price for bacem tempe according to Rumah Tempe Indonesia is Rp. 17,800 per package.
3. The difference in calculating the cost of production according to the full costing method, the result obtained is IDR. 458,628 and the cost of production per package is IDR. 15,288, the cost of production is higher than the calculation according to Rumah Tempe Indonesia, so the profit generated is not optimal. The calculation of the cost of production carried out by Rumah Tempe Indonesia is also not yet detailed, because it does not include all the factory overhead costs used in making tempe bacem, such as calculating electricity costs, depreciation costs and indirect raw material costs, so that in calculating the cost of production per package the difference is obtained. amounting to Rp. 2,563. Meanwhile, the selling price is Rp. 21,400 for each package of bacem tempeh, which results in a difference of Rp. 3,600, which is the selling price according to cost accounting standards which is higher than Rumah Tempe Indonesia's calculations.

FURTHER STUDY

This research still has limitations, so it is necessary to carry out further research related to the topic of Review of the Calculations Cost of Production and Selling Price in Rumah Tempe Indonesia in order to improve this research and add insight to readers.

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