

CALCULATION OF COST OF PRODUCTION IN DETERMINING SELLING PRICES USING FULL COSTING AT UMKM WARUNG ROTI AK

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ABSTRACT

This study aims to calculate the cost of goods produced and determine the selling price using the full costing method at UMKM Warung Roti AK. In an era of increasingly fierce competition, MSMEs must be able to manage costs and determine competitive prices to survive in the market. The full costing method is expected to provide a more accurate calculation by considering all elements of production costs, including raw material, labor, and overhead costs. The research method used is descriptive quantitative with a case study approach. Data were collected through interviews and direct observation at Warung Roti AK, located in Bengkalis, Riau. The results showed that the use of the full costing method provides more comprehensive information in the calculation of the cost of production, thus enabling MSMEs to set the right selling price. With the application of this method, it is expected that Warung Roti AK can improve the competitiveness and profitability of its business, as well as help other MSME players in determining more competitive prices in the market.

Keywords: Cost of Goods Manufactured, Determination of Selling Price, Full Costing