***APPLICATION OF FULL COSTING METHOD IN CALCULATING COST OF GOODS MANUFACTURED FOR "BEAUTY CREDIBLE" POWDER DETERGENT BASED ON USED COOKING OIL***


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## *ABSTRACT*


*The "Beauty Credible" powder detergent is an eco-friendly micro-business innovation that processes used cooking oil waste through saponification into an economically valuable product. The main challenge in developing this product is the lack of a standardized production cost calculation, which risks errors in setting selling prices. This study aims to calculate the Cost of Goods Manufactured (COGM) using the Full Costing method and determine the selling price using the Markup Pricing approach. This research employs a quantitative descriptive method conducted in Penebal Village, Bengkalis Regency. Data were obtained through direct observation and production cost documentation. The results show that the total production cost for 100 units is IDR 1,408,765, consisting of Raw Material Costs of IDR 677,500, Direct Labor Costs of IDR 260,000, Variable Factory Overhead Costs of IDR 458,517, and Fixed Factory Overhead Costs of IDR 12,748. Using the Full Costing method, the COGM per unit is IDR 14,087.65. Based on a 20% markup, the selling price is set at IDR 17,000 per unit. This price is competitive and is estimated to generate a gross profit of IDR 291,235 per production cycle.*



***Keywords: Full Costing, Cost of Goods Manufactured, Markup Pricing, Used Cooking Oil, Powder Detergent.***