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Comparative Analysis of Cost of Goods Production Determination Methods at MSME Café Bs Coffeespace

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Abstract

The main objective that requires special attention is the Cost of Goods Manufactured (COGS), especially in the midst of MSME competition in producing quality products but having affordable sales prices. This research aims to compare methods of calculating the cost of goods manufactured that are accurate to ultimately produce the appropriate sales price. The research that has been carried out uses a quantitative descriptive method and a comparative approach to be able to compare the two methods, namely full costing and variable costing. As for the results of the research that has been carried out, making 450 chocovado blend drinks, 400 mint ginger honey drinks and 370 redvelvet signature drinks there is a difference of Rp. 2,139.25 for chocovado blend, Rp. 2,448.5 for mint ginger honey drinks and Rp. 2,602.17 for redvelvet signature. This means that the COGS obtained by the full costing method tends to be high when compared to the variable costing method. The reason is the different treatment of factory overhead costs (BOP). The full costing method includes all variable and fixed cost elements, while the variable costing method includes variable costs only. It is hoped that the company can consider what method or method is suitable for the company, be it the full costing or variable costing method, always looking for and learning about scientific developments in relation to the method of determining COGS so that it is always in line with applicable regulations.

Keywords: Full Costing, Variable Costing, Cost of Goods Manufactured, MSMEs.

1 Introduction

The COVID-19 pandemic that has hit Indonesia since March 2020 has dealt a severe blow to the MSME sector (Fajar Ramdani, 2024). Many MSME players have been negatively affected by restrictions on mobility and economic activity during the pandemic. Data from the Ministry of Cooperatives and SMEs shows that at least 63 million MSME players have been affected by this pandemic (Afifah, 2023). Many MSMEs have had to close because their turnover has dropped dramatically due to weakened purchasing power. MSMEs in the trade, tourism, transportation, entertainment, and culinary sectors are the worst affected. The government is trying to provide various stimulus and assistance to ease the burden on MSMEs during the pandemic.

After the peak of the pandemic in 2021, the condition of MSMEs in Indonesia slowly began to recover (Agustina & Mukmin, 2023). Small and Medium Enterprises (MSMEs) are a business sector that has been actively promoted by the government since long ago, as it plays an important role in creating jobs and is considered to have a positive contribution to economic growth in Indonesia (Rakhmadhani & Napisah, 2023), As economic activity reopened, market demand for MSME products and services began to increase. Several national economic recovery programs rolled out by the government such as vaccinations, providing capital assistance and credit interest subsidies, as well as promoting MSME products have also helped boost the performance of this sector. BPS data recorded that the growth of the MSME sector in the second quarter of 2022 grew by 4.41% on an annual basis.

However, MSMEs are still facing major challenges in their post-pandemic recovery efforts (Laksamana et al., 2022). Purchasing power and domestic demand have not fully recovered, while rising raw material and energy prices are also burdensome. Many MSMEs have not been able to compete with imported products (Nabhani & Aisyah, 2022). Therefore, MSMEs must be increasingly resilient, creative and innovative to face the new normal era (Mulyana et al., 2022). They are required to be more adaptive to the changing times by utilizing digital technology, more flexible business models, and a wider network of business cooperation.

Going forward, the prospects for MSME growth are expected to remain positive as the national economy begins to recover post-pandemic. Various government priority agendas to strengthen MSMEs through capital facilitation, improving the quality of human resources, and expanding product marketing are expected to sustain quality and inclusive growth for this sector of micro and small business actors (Bahri et al., 2019). The existence of resilient MSMEs is crucial to support national economic resilience.

MSMEs are expected to continue to grow positively and in quality in the future. This is in line with the recovery of the national economy after the COVID-19 pandemic. Various stimulus and pro-MSME policies rolled out by the government also support this optimism. One of the priority agendas is to facilitate MSME access to financing and capital. This includes increasing the allocation of People's Business Credit funds, opening access to digital financing schemes, and encouraging banks to channel credit to the MSME real sector (Fitriyah & Rahman, 2023). The hope is that adequate capital can increase the scale of production and innovation capacity of MSMEs.

In addition, improving the quality of human resources through entrepreneurship and business management training is a necessity. Skilled and competent human resources in running and developing businesses are needed to improve competitiveness (Tahar et al., 2022). MSMEs with qualified human resources can also be more adaptive and agile in utilizing new business opportunities.

The existence of broad marketing support through e-commerce and marketplace penetration is also expected to be a booster for MSMEs in expanding market access (Mariam & Ramli, 2023). Through this digital platform, MSME products can be recognized by more consumers both locally and globally. Exports of superior MSME products are also believed to be boosted through this. If these various strengthening programs run effectively and synergistically, it is very optimistic that the country's MSMEs can continue to grow strongly. This will certainly be very important for the resilience of an inclusive and equitable national economy.

Challenges related to operational costs are also often experienced by MSMEs in their efforts to strengthen and grow (Hanif et al., 2023). Costs such as raw materials, logistics, land and buildings, and utilities often burden the cost structure of MSMEs and reduce profit margins. Cost

management inefficiencies can hinder MSMEs in expanding their production scale and product innovation capacity. The accuracy of determining the cost of goods manufactured is very important for companies (Purwanto, 2020), because the accuracy of determining the cost of goods manufactured affects the accuracy of the selling price informed. The right cost of goods manufactured can mean that the cost of goods manufactured is not too high or too low. Therefore, the cost of goods produced must be calculated and determined appropriately so that the selling price is correct as well (Nurhadi et al., 2020).

Therefore, cost management and control of cost efficiency are crucial, including the determination of the cost of production. The application of digital technology, automation, and modern cost management systems can be a solution. Therefore, cost management and cost efficiency control are crucial, including in determining the cost of goods manufactured. The application of digital technology, automation, and modern cost management systems can be a solution. The problem that often occurs is in MSMEs that incorrectly determine the cost of goods produced due to the method used is not correct so that it can make MSMEs get minimal potential profits or even fall into the category of not making a profit from the sale of their products or services.

MSMEs need to be smart and responsive in controlling operational costs, without having to suppress the quality of goods and services. If the cost of goods and services can be better priced, the profitability of MSMEs is expected to be boosted. This will certainly further strengthen the resilience and progress of MSMEs in the future, so researchers feel the need to conduct research on Comparative Analysis of Cost of Goods Production Determination Methods at MSME Café Bs Coffeespace.

2 Literature Review

a. Cost of Goods Manufactured

Defines "Cost of goods is the value of assets, but if during the current year these assets are utilized to help generate income" (Satriani & Kusuma, 2020). Meanwhile, the meaning of the cost of products according to (Khaerunnisa & Pardede, 2021).is "Sacrifice of economic resources measured in units of money that have occurred or are likely to occur to obtain income".

(Wulandari et al., 2022), "The Cost of Goods Manufactured component consists of three product cost elements, namely Raw Material Costs, Direct Labor Costs, and Factory Overhead Costs. Cost of Goods Manufactured is calculated from production costs associated with products that have been completed during a certain period. Initial work-in-process must be added to the period's production costs and the final work-in-process inventory must be deducted to arrive at the Cost of Goods Manufactured".

COGS includes all cost elements such as direct labor costs, raw material costs and factory overhead costs intended in the manufacture of raw materials directly into a finished product (Luh Gede Bevi Libraeni et al., 2022). COGS plays an important role such as the basis for determining profit, sales price, assessing efficiency and making management decisions (Indah et al., 2022). There are two ways or methods of determining COGS, namely variablecosting and full costing.

b. Full Costing Method

Full costing is a way of determining costs or production costs by calculating all cost elements such as Direct Labor Costs, Raw Material Costs, and variable and fixed Factory Overhead Costs

(Sinaga, 2024). Thus, all components of the COGS are formulated as follows:

Raw material cost	xxx
Direct labor cost	xxx
Fixed factory overhead costs	xxx
Variable factory overhead costs	xxx
Cost of goods manufactured	xxx

Raw material costs are costs used for raw materials in making a product, then factory overhead costs (Anggraeni et al., 2020), there are two types, namely the first fixed factory overhead costs, namely costs that do not change even though the volume of production changes, the second is variable actory overhead costs, namely costs that change directly proportional to changes in production volume. Then, Direct Labor Costs are costs is the cost intended to pay employees.

c. Variabel Costing Method

Variable costing is a way of calculating COGS which includes variable costs only, including direct labor costs, raw material costs, and variable factory overhead costs (Sinambela & Darmawan, 2022). Thus, this COGS component is formulated as:

Raw material cost	xxx
Direct labor cost	xxx
Variable factory overhead costs	xxx
Cost of goods manufactured	xxx

This is different from the full costing method, which only includes Factory Overhead Costs that have a variable nature, because fixed Factory Overhead Costs are not included in the calculation of the variable costing method.

3 Research Methods

The research method used by the author in this research is a descriptive method with a quantitative approach. This study is intended to obtain a description and information regarding the calculation of the cost of production of Café Bs Coffeespace drinks.

The data source used in this research is primary data in the form of data directly related to the Café Bs Coffeespace beverage production process. In analyzing the data of this study, the stages in determining the cost of goods based on activity-based costing are as follows:

1) Factory overhead costs are charged to the appropriate activities.
2) The activity costs are grouped into homogeneous cost pools.
3) Determine the rate for each cost pool. The rate is calculated by dividing the sum of all costs in the cost pool by a measure of the activities performed.
4) In the next stage, activity costs are charged to products based on the consumption or demand for the activity by each product.

The data obtained by the researcher will simulate the calculation using fullcosting and then calculate with the variable costing method, After the results of the calculation simulation are obtained, the researcher will make a comparison and make conclusions and suggestions which should be done whether fullcosting or variable costing on the umkm product.

4 Research Results and Discussion

This study uses cost usage data for November 2023 cafe bs coffeespace with several methods of setting product costs by paying attention to the activities actually used in the production process. This is very helpful in making more informed decisions regarding pricing, efficiency, and resource allocation. And the total production as in the following table 1 below.

Table 1: production per month

NO	PRODUCT TYPE	RAW MATERIALS (Rp)	PRODUCTION QUANTITY (unit)
1	chocovado blend	Rp5,100,000.00	425
2	mint ginger honey	Rp4,800,000.00	400
3	redvelvet signature	Rp3,900,000.00	310
TOTAL		**Rp13,800,000.00**	**1135**

Source: Café bs coffeespace 2023.

Table 1 above explains that cafe bs coffeespace produces several products in one month including chocovado blend as many as 425 units with raw material costs of IDR 5,100,000, mint ginger honey as many as 400 units with raw material costs of IDR 4,800,000 and redvelvet signature as many as 310 units with raw material costs of IDR 3,900,000.

Table 2: direct labor costs

NO	PRODUCT TYPE	TOTAL LABOR	Direct labor cost (Rp)
1	chocovado blend	1	Rp1,000,000.00
2	mint ginger honey	1	Rp1,000,000.00
3	redvelvet signature	1	Rp1,000,000.00
TOTAL		**3**	**Rp3,000,000.00**

Source: Café bs coffeespace 2023.

Table 2 explains that to produce chocovado blend, mint ginger honey, and redvelvet signature requires 1 worker each with a cost of Rp1,000,000.

Table 3: factory overhead costs

NO	TYPE OF FEES	TOTAL (Rp)
1	Cost of raw materials	Rp450,000.00
2	Packaging cost	Rp410,000.00
3	Administrative costs	Rp1,500,000.00
4	Telecommunication costs	Rp700,000.00
5	Electricity cost	Rp1,500,000.00
6	Indirect labor costs	Rp1,600,000.00
7	Machine depreciation cost	Rp2,000,000.00
8	Repair cost	Rp900,000.00
TOTAL		**Rp9,060,000.00**

Source: Café bs coffeespace 2023.

Table 3 describes several types of costs such as auxiliary materials costs of Rp450,000, packaging costs of Rp410,000, administrative costs of Rp1,500,000, telecommunication costs of Rp700,000, electricity costs of Rp1,500,000, indirect labor costs of Rp1,600,000, machine depreciation costs of Rp2,000,000 and repair costs of Rp900,000.

Table 4: classification of costs into activities

Activity Level	Factory Overhead Cost Components	Total (Rp)
Unit Level	Cost of raw materials	Rp450,000.00
	Packaging cost	Rp410,000.00
	Administrative costs	Rp1,500,000.00
	Telecommunication costs	Rp700,000.00
Batch Level	Electricity cost	Rp1,500,000.00
	Indirect labor costs	Rp1,600,000.00
Facility Level	Machine depreciation cost	Rp2,000,000.00
	Repair cost	Rp900,000.00
TOTAL		**Rp9,060,000.00**

Source: Café bs coffeespace 2023.

Table 5: determination of cost pools and cost drivers

Cost Pool	Activity Level	Factory Overhead Cost Components	Cost driver	Description
pool 1	Unit Level	Cost of raw materials	product unit	1135 unit
		Packaging cost	product unit	
		Administrative costs	product unit	
		Telecommunication costs	product unit	
pool 2	Batch Level	Electricity cost	total KWH	1500 KWH
		Indirect labor costs	employee working hours	390 hours
pool 3	Facility Level	Machine depreciation cost	machine working hours	250 hours
		Repair cost	machine working hours	

Source: Café bs coffeespace 2023.

Table 6: pool rate determination

Cost Pool	Activity Level	Factory Overhead Cost Components	Cost driver	Cost pool (Rp)	Pool Rate (Rp)	Total (Rp)
pool 1	Unit Level	Cost of raw materials	1135	Rp450,000.00	Rp396.48	Rp 2,696.04
		Packaging cost	1135	Rp410,000.00	Rp361.23	
		Administrative costs	1135	Rp1,500,000.00	Rp1,321.59	
		Telecommunication costs	1135	Rp700,000.00	Rp616.74	
pool 2	Batch Level	Electricity cost	1500	Rp1,500,000.00	Rp1,000.00	Rp5,102.56
		Indirect labor costs	390	Rp1,600,000.00	Rp4,102.56	
pool 3	Facility Level	Machine depreciation cost	250	Rp2,000,000.00	Rp8,000.00	Rp.11,600.00
		Repair cost	250	Rp900,000.00	Rp3,600.00	

Source: Café bs coffeespace 2023.

Table 7: overhead cost assignment to each product

Activity Level	Activity	Product Type (Rp)		
		chocovado blend	Mint ginger honey	Redvelvet signature
Unit Level	Product unit count			
	378x2696	Rp1,019,088.00		
	379x2696		Rp1,021,784.00	
	378x2696			Rp1,019,088.00

Batch Level	Total KWH			
	500x1000	Rp500,000.00		
	500x1000		Rp500,000.00	
	500x1000			Rp500,000.00
	Employee working hours			
	130x4102	Rp533,260.00		
	130x4102		Rp533,260.00	
	130x4102			Rp533,260.00
Facility Level	Machine Working Hours			
	83x11600	Rp962,800.00		
	83x11600		Rp974,400.00	
	83x11600			Rp962,800.00
TOTAL		Rp3,015,148.00	Rp3,029,444.00	Rp3,015,148.00

Source: Café bs coffeespace 2023.

From the table above, it is known that in producing chocovado blend drinks, raw materials are Rp.1,019,088, electricity costs are Rp.500,000 and direct labor costs in making one product are Rp. 533,260 then machine work costs of Rp.962,800 so that the total expenditure on Factory Overhead Costs for chocovado blend drinks is Rp. 3,015,148.
In producing mint ginger honey drinks, raw materials are Rp.1,021,784, electricity costs are Rp.500,000 and direct labor costs in making one product are Rp. 533,260 then machine work costs of Rp.974,400 so that the total expenditure on Factory Overhead Costs for mint ginger honey drinks is Rp. 3,029,444.
In producing signature redvelvet drinks, raw materials are Rp.1,019,088, electricity costs are Rp.500,000 and direct labor costs in making one product are Rp. 533,260 then machine work costs of Rp.962,800 so that the total expenditure on Factory Overhead Costs for signature redvelvet drinks is Rp. 3,015,148.

Cost of Goods Manufactured According to the Full Costing Method
Based on what has been calculated according to the full costing method, the total COGS results are obtained as in this table.

Table 9: COGS according to Full Costing

Description	**Product Type(Rp)**		
	chocovado blend	**Mint ginger honey**	**Redvelvet signature**
Raw material cost	Rp5,100,000.00	Rp4,800,000.00	Rp3,900,000.00
Direct Labor Costs	Rp1,000,000.00	Rp1,000,000.00	Rp1,000,000.00
Fixed Factory Overhead Costs	Rp962,800.00	Rp974,400.00	Rp962,800.00
Variable Factory Overhead Costs	Rp2,052,348.00	Rp2,055.044.00	Rp2,052,348.00
Total	Rp9,115,148.00	Rp8,824,444.00	Rp7,915,148.00
Product Unit	450	400	370
COGS Per Unit	Rp20,255.88	Rp22,073.61	Rp21,392.29

source : data processed 2023
From this table, in making 450 chocovado blend drinks, it costs Rp. 9,115,148 or Rp. 20,255.88 per cup, in making 400 mint ginger honey drinks, it costs Rp. 8,824,444 or Rp. 22,073.61 per cup, in making 370 redvelvet signature drinks, it costs Rp. 7,915,148 or Rp. 21,392.29 per cup.

Cost of Goods Manufactured According to Variable Costing Method
Based on what has been calculated according to the variable costing method, the total COGS results are obtained as in the following table:

Table 10: COGS according to Variable Costing

Description	Product Type (Rp)		
	chocovado blend	Mint ginger honey	Redvelvet signature
Raw material cost	Rp5,100,000.00	Rp4,800,000.00	Rp3,900,000.00
Direct Labor Costs	Rp1,000,000.00	Rp1,000,000.00	Rp1,000,000.00
Variable Factory Overhead Costs	Rp2,052,348.00	Rp2,055.044.00	Rp2,052,348.00
Total	Rp8,152,348.00.00	Rp7,850,044.00	Rp6,952,348.00
Product Unit	450	400	370
COGS Per Unit	Rp18,116.32	Rp19,625.11	Rp18,790.12

source : data processed 2023
From this table, in making 450 chocovado blend drinks, it costs Rp. 8,152,348 or Rp. 18,116.32 per cup, in making 400 mint ginger honey drinks, it costs Rp. 7,850,044 or Rp. 19,625.11 per cup, in making 370 redvelvet signature drinks, it costs Rp. 6,952,348 or Rp. 18,790.12 per cup.

Comparison of COGS According to Full Costing and Variable Costing Methods
After knowing the results of the calculation of COGS according to the fullcosting and variable costing methods, the comparison for the two methods is presented in this table.

Table 11: Comparison of COGS Methods

Description	Product Type (Rp)		
	chocovado blend	Mint ginger honey	Redvelvet signature
COGS Per Unit Full costing	Rp20,255.88	Rp22,073.61	Rp21,392.29
COGS Per Unit Variable costing	Rp18,116.32	Rp19,625.11	Rp18,790.12
Difference	Rp2,139.56	Rp2,448.5	Rp2,602.17

source : data processed 2023
Through the results of the comparison between the two methods, it is known that the full costing method produces a quite large COGS compared to the variable costing method with the difference between the two being Rp. 2,139.25 for chocovado blend, Rp. 2,448.5 for mint ginger honey drink and Rp. 2,602.17 for redvelvet signature. The reason is that the full costing method, directly charges all cost elements, starting from fixed and variable Factory Overhead Cost components, Direct Labor Costs, and Raw Material Costs. Meanwhile, the variable costing method does not calculate fixed Factory Overhead Costs or charge costs that have a variable nature only. Therefore, the results of the calculation of Cost of Goods Manufactured tend to be low when compared to the full costing method.

5 Conclusions and Suggestions

Based on the results of the research and discussion that has been carried out, the analysis of the two methods of calculating the Cost of Goods Manufactured, it is concluded that the calculations that have been carried out using the full costing method record the acquisition of results tends to be greater when compared to variable costing. The reason for this is that Factory Overhead Costs treats charging differently, where variable costing charges costs that have variable properties only. In full costing, charge all cost elements. Thus, it is more accurate in determining the sales price of the product and is in line with the outgoing costs in the process of making a product.

For MSME players, it is hoped that they can reconsider which method is in line with the company's needs, both full costing and variable costing methods, always looking for and learning about scientific developments in relation to the cost of goods produced method so that it is always in line with applicable regulations.

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