



COGS Accuracy Strategy in the Food & Beverage Business Model (Study at Hakui Café, Tulungagung)

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ABSTRACT

Purpose: The Paper aims to determine the strategy for implementing production cost management and setting selling prices at Cafe Hakui 0 Km Tulungagung.

Design/Method/Approach: This study uses a descriptive analysis. It implemented a quantitative non-statistical approach with emphasis on numbers, from data collection and analysis to data presentation. This research was conducted at Cafe Hakui Kopi, located at 0 Km Tulungagung, Tamanan Village, Tulungagung District, Tulungagung Regency.

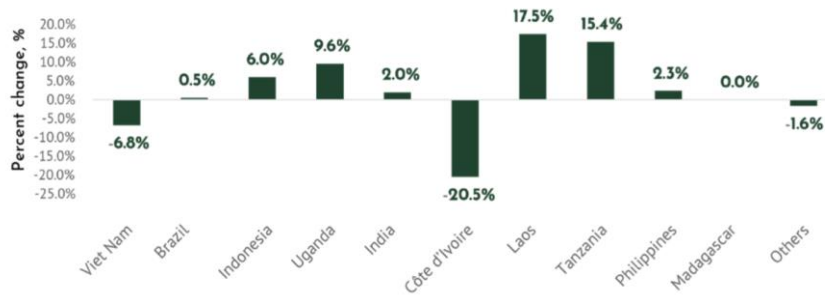
Findings: The results of this study confirm that the production costs and selling prices at Hakui Kopi Km 0 Tulungagung for the "best-selling" sample use the traditional method, which only accounts for raw materials. In contrast, the selling price is 100% or twice the production cost. There are differences in how production costs and selling prices are calculated using the company method, the full cost method, and the variable cost method. The difference between the cost of goods sold and the selling price results in a difference in net profit. Using the company method, which includes all cost components, Hakui Kopi Km 0 Tulungagung incurred a loss of -30,295,566 IDR per year, or -2,524,631 IDR per month, or -84,154 IDR per day.

Originality/Values: The primary contribution of this study is to address the gap in several methods for calculating the cost of goods sold (COGS) based on existing theory.

INTRODUCTION

Indonesia experienced a 6.0% increase in coffee production in 2022/2023, with an additional net profit of 0.6 million rupiah per sack (International Coffee Organization 2022-2023). Despite heavy rainfall, which typically hampers production, coffee production increased due to the expansion of coffee plantations. Here are the coffee production growth rates for the top ten countries:

Figure 1. Coffee Production Growth Rates of the Top Ten Countries



Source: International Coffee Organization 2022-2023

Indonesia is a country rich in natural resources, allowing it to export coffee to several countries. This has also led most Indonesians to drink coffee at least once a day. The following data shows coffee consumption trends in Indonesia in 2023. Of 4,538 respondents, 79% drank coffee at least once a day:

Figure 2. Coffee Consumption Trends in Indonesia in 2023

	Gen Z (11-26 y.o.)	Gen Y/Millennials (27-42 y.o.)	Gen X (43-58 y.o.)
Every day (more than 3 times in a day)	7%	8%	7%
Every day (about 2-3 times in a day)	16%	19%	27%
Every day (once in a day)	28%	38%	42%
Once every few days	21%	18%	17%
Once a week	12%	8%	9%
Uncertain	10%	10%	5%

Source: Databooks

Indonesians have a strong interest in coffee, as evidenced by the numerous cafes popping up across the country. One area showing rapid growth

is Tulungagung. Tulungagung Regency in East Java strongly supports the development of MSMEs. This was evident on its 819th anniversary in 2024. Tulungagung Coffee Fest was held to promote Tulungagung's coffee products and unique culture.

Figure 3. Tulungagung Coffee Fest 2024



Source: Tulungagung Regional Government

Tulungagung Regency is known as the "coffee shop paradise" in East Java, thanks to the large number of coffee shops operating there. In fact, Tulungagung is nicknamed "Cethe City" in Indonesia. This is because "nyethe," or the practice of smearing cigarette butts with coffee grounds, has become a cultural practice in the Regency. (Harahap, 2025). Although Tulungagung is known as "Cethe City," where cethe coffee is widely available in traditional stalls, this does not mean that modern coffee shops are not flourishing in the city. The modern coffee shop boom in Tulungagung began in 2018 and continues to this day. Here is a list of modern coffee shops in Tulungagung that were operational in 2019:

Table 1. List of Modern Coffee Shops in Tulungagung in 2019

No.	Name	Address
1	Hakui	Jl. Diponegoro, TA
2	Forti	Jl. Antasari, TA
3	Surinala	Jl. Teuku Umar, TA
4	Rumah Putih	Jl. A. Yani, TA
5	Forestree	Jl. Diponegoro, TA
6	Pohon Kopi	Jl. Pahlawan, TA
7	Kopling	Jl. Antasari, TA
8	Meet	Jl. Antasari, TA
9	PS Coffee	Jl. A. Yani, TA
10	NYK	Jl. A. Yani, TA

Source: Processed secondary data (2025)

Based on their distribution, modern coffee shops in Tulungagung are scattered throughout the city center. In terms of ownership, modern coffee shops range from private ownership to joint ventures to dominant franchises. Below is a list of modern coffee shop franchises in Tulungagung as of 2025:

Table 2. Modern Coffee Shop Franchises Spread Across Tulungagung by 2025

No.	Name	Address
1	Kopi Soe	Jl. Agus Salim, TA
2	Hakui Kopi	Jl. Diponegoro, TA
3	Janji Jiwa	Jl. Wahid Hasyim, TA
4	Beli Kopi	Jl. I Gusti Ngurah Rai, TA
5	Bento Kopi	Jl. Mayor Sujadi, TA
6	Warkop Brewok	Kampung Ndalem, TA
7	Point Coffee	Jl. Mayjend Sungkono, TA
8	Foresthree	Jl. Diponegoro, TA
9	Mokko	Jl. Diponegoro, TA
10	Tomoro Coffee	Jl. Wahid Hasyim, TA
11	Titik koma	Jl. Panglima Sudirman, TA
12	Billions	Jl. Dr. Sutomo, TA
13	Rocabana	Jl. Antasari, TA
14	Mata Hati	Jl. Soekarno-Hatta, TA
15	Warkop Naik Kelas	Jl. Jaksa Agung Suprpto, TA.

Source: Processed secondary data (2025)

Based on the table above, at least 15 modern coffee shops were operating in Tulungagung in 2025, with varying operating hours (Fitri, 2025).

As in the business world, modern coffee shops in Tulungagung also experience ups and downs. Some are growing, others are stagnating, and quite a few are ultimately forced to close. Referring to Table 1, only Café Hakui is still operating today. And, referring to Table 2, of the 15 modern coffee shops in operation, Café Hakui is the longest-running, having been open since 2018. This indicates that Café Hakui has existed and continued operating for 7 years.

Many factors contribute to the rapid growth of any business, or even its eventual failure. One such factor is financial management knowledge and skills, which are key to a business's sustainability (Williams et al., 2025). In corporate governance, finance is not a standalone factor. It underpins all actions in every company division. Production is one of the company's divisions, closely linked

to finance. Its financial management capabilities, combined with production, determine the cost of goods manufactured and the cost of goods sold.

Determining production costs aims to establish the manufacturing cost per finished product unit, which will facilitate setting an appropriate selling price for that product. Mistakes in calculating a company's production costs can lead to negative consequences, including inaccurate financial reports, difficulty determining selling prices, errors in profit calculations, and problems with decision-making. (Ramadhani & Sembiring, 2023). Determining the cost of goods manufactured (COGS) is a key component of calculating operational costs, which include raw materials, direct labor, and other costs. There are two commonly used methods for calculating COGS: the full costing method and the variable costing method. Furthermore, determining the selling price must be done carefully so the company can continue producing goods amid intense competition. Cost-plus pricing is one method for determining the selling price.

Research by Firmansyah et al., (2023) shows a relationship between production costs and profit expectations, which can help predict selling prices. This second factor has been shown to have a significant positive impact, both when analyzed separately and in combination. Similarly, research by Dewi & Wicaksono, (2023) revealed that MSMEs have been calculating production costs manually, but have neglected the depreciation factor. The calculation is performed by adding all costs, namely raw material costs, direct labor wages, and additional costs associated with the classic chocolate-making process. These findings confirm that pricing strategies should be based on a thorough understanding of costs and demonstrate the importance of appropriateness in ensuring that the resulting profit aligns with expectations.

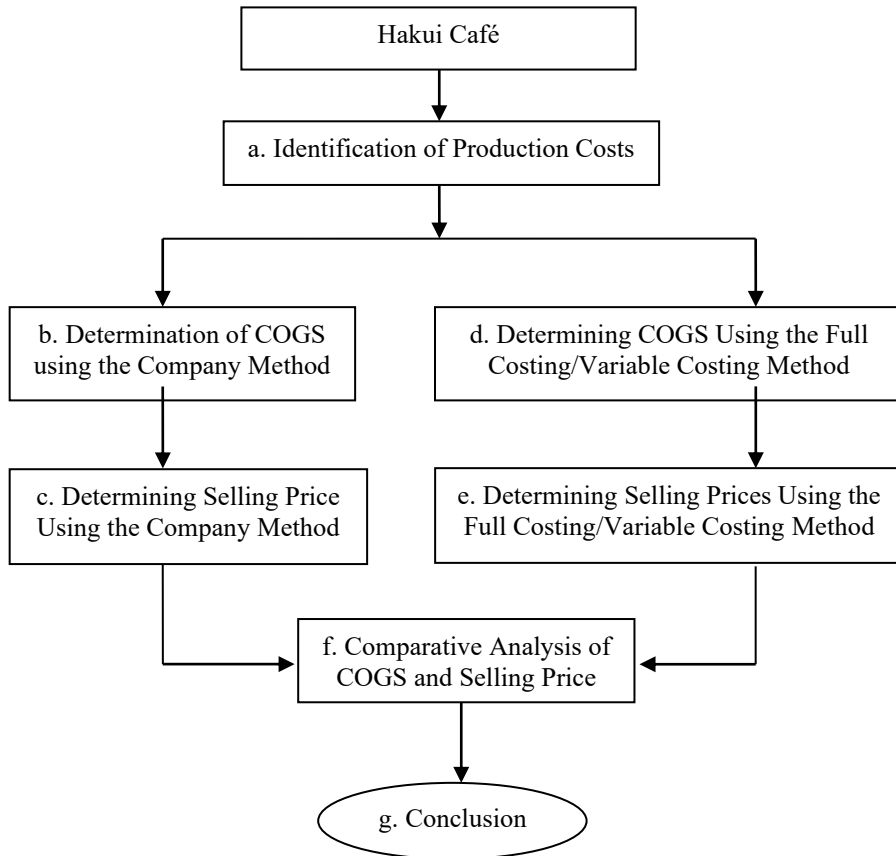
Based on the background description above regarding the importance of calculating the cost of production and the existence of Café Hakui, the researcher plans to conduct research that focuses on calculating production costs and selling prices, so the researcher chose the title "COGS Accuracy Strategy in the Food & Beverage Business Model (Study at Hakui Café, Tulungagung)".

RESEARCH METHOD

This research is descriptive with a non-statistical quantitative approach. The primary focus of this study is on numbers, including data collection, data analysis, and data presentation. This research was conducted at Hakui 0 KM Café in Tamanan Village, Tulungagung Regency. The following data were used in this study: 1) Primary data collection was conducted through direct interviews with the company owner, who has a deep understanding of calculating the cost

of goods manufactured. 2) Secondary data, in the form of research information sources obtained from notebooks, evidence, archives, or other available documents.

Figure 4. Data analysis stages



RESULT AND DISCUSSION

Hakui Cafe is a modern coffee shop located in Tulungagung Regency. Established on August 4, 2018, Hakui Kopi is considered a "pioneer" of modern coffee shops in Tulungagung. This is due to its emergence as a modern coffee shop that remains somewhat anti-mainstream in Tulungagung, even though Tulungagung Regency is already well known for its coffee products and the "Cethe City" branding. Furthermore, Tulungagung Regency is known as "Coffee City" thanks to the presence of over 2,500 coffee shops throughout the regency. Hakui Kopi, originally a sole proprietorship, has now also offered a partnership or franchise concept. Since its transformation into a partnership, at

least seven Haku! Kopi shops have been established across various regions. Here are some of Haku! Kopi's previous partnerships:

Table 3. List of Haku! Partnership Branches

No.	Name	Address	Establishment
1	Haku! Stasiun	Ruko Stasiun TA	2018
2	Haku! 0 km	Jln. Diponegoro TA	2019
3	Haku! Kedai Timur	Desa Panjer TA	2020
4	Haku! Magelang	Jln. Pahlawan Magelang	2021
5	Haku! Solo	Jln. Sriwedari Surakarta	2022
6	Haku! Jombang	Kepanjen Jombang	2023
7	Haku! Madiun	Madiun	2025

Source: Data processed from Haku! Kopi primary data, 2025

Of the seven Haku! partnership branches mentioned above, only Haku! Station, Haku! 0 Km, and Haku! Jombang are still operational. Meanwhile, Haku! Madiun is still under construction and is scheduled to launch in November 2025.

Determination of Production Cost and Selling Price of Haku! Cafe

Haku! Cafe's Cost of Goods Sold and Selling Price Determination Haku! Cafe determines its cost of goods sold and selling prices using traditional methods that do not align with cost accounting principles. The company only calculates raw materials, while labor costs and factory overhead costs, including electricity, fuel, building depreciation, machinery depreciation, and vehicle depreciation, are not expensed and thus are not reflected in the company's net profit. This inaccurate calculation of the company's cost of goods sold results in a low cost of goods sold. The calculation is as follows:

Table 4. Raw Material Costs for Haku! Kopi Susu Coffee (in Rupiah)

Component	Quantity	Unit price	Total cost
Biji Kopi (Arabika blend)	18 gram	154.500/kg	2.781
Susu Full Cream Cair	200 ml	24.687/L	4.937
Gula Aren Cair	15 ml	61.755/L	926
Es Batu	80 gram	16.500/kg	1.320
Cup Plastik + Tutup + Sedotan	1 set	3.350	3.350
TOTAL			13.314

Source: Data processed from Cafe Haku! primary data, 2025

As shown in Table 4, the production cost per cup of coffee with milk is Rp 13,314. This inaccurate determination of the cost of production results in an incorrect selling price. Cafe Hakui still uses a simple method to determine the selling price by estimating total production costs, resulting in the company setting a price of Rp 27,000 for each cup of milk coffee. Based on this, Hakui Cafe sets a profit of 100%, or Rp 13,314.

This practice at Cafe Hakui contradicts the cost-of-production and selling-price theories. According to Mulyadi, the cost of production is calculated by adding all costs incurred in the production process, including raw materials, labor, and factory overhead, both fixed and variable.¹ Mulyadi explained that information on production costs serves as a reference for management in determining the product's selling price.² Furthermore, Mulyadi also stated that, in principle, the selling price should cover the full costs plus a reasonable profit. The selling price equals the cost of production plus a markup.³ This emphasizes the importance of determining the cost of production because the correct cost of production determines the appropriate selling price, enabling the expected profit to be achieved.

Full Costing Method for Determining Cost of Goods Sold and Selling Price

The full costing method is appropriate for determining the cost of goods sold and can therefore improve company performance. The cost of goods sold determined by the full costing method is very comprehensive and detailed in its cost classification. Calculating costs using the full costing method has the advantage of accounting for both fixed and variable costs, thereby providing information on the actual cost of goods sold.

Companies that use the full-costing method to calculate their cost of goods sold optimize profits and set a selling price that covers all actual production costs. These costs include raw materials, labor, and factory overhead, which include building depreciation, vehicle depreciation, machinery depreciation, fuel costs, and electricity costs. As shown in the following table:

¹ Mulyadi, *Akuntansi Biaya Edisi 5* (Yogyakarta: Unit Penerbit Sekolah dan Percetakan Tinggi Ilmu Manajemen YKPN, 2015), 275.

² Ibid., 17.

³ Mulyadi, *Akuntansi Biaya: Sistem Akuntansi* (Yogyakarta: Sekolah Tinggi Ilmu Ekonomi YKPN, 2017), 78.

Table 5. Determining the Cost of Production of Hakui Cafe's Milk Coffee Using the Full Costing Method (in Rupiah)

Biaya Bahan Baku		13.377
Biaya Tenaga Kerja Langsung		357
Biaya <i>Overhead</i> Pabrik		
BOP Tetap		
Biaya Penyusutan Bangunan	2.596	
Biaya Penyusutan Kendaraan	495	
Biaya Penyusutan Mesin	306	
Total BOP Tetap		3.397
BOP Variabel		
Biaya Listrik	28	
Biaya BBM	7	
Total BOP Variabel		35
Harga Pokok Produksi		17.166 Per Cup

Source: Data processed from Cafe Hakui primary data, 2025

Table 5 shows that the total production cost for one cup of coffee with milk is IDR 17,166. Determining the cost of production using the full costing method yields a higher figure than the company's own cost of production because it includes all costs incurred in the production process, such as raw materials, labor, and fixed and variable factory overhead.

Accurately calculating the cost of production will result in an appropriate selling price. Supported by high levels of customer trust and satisfaction with service and product quality, the company needs to set an optimal selling price to maximize profits. The resulting selling price, when using the full costing method to determine the cost of production, is set by cost-plus pricing, yielding a selling price per cup of coffee with milk of IDR 34,332. This price is obtained by subtracting total production costs calculated using the full-costing method and adding a 100% profit margin.

The application of the full costing method to determine the cost of goods manufactured and the selling price at Cafe Hakui aligns with Mulyadi's cost of goods manufactured theory, which accounts for all production costs, including raw materials, labor, and factory overhead.⁴ Determining the cost of goods manufactured using the full costing method provides benefits for Cafe Hakui, as stated by Mulyadi: it provides accurate information on the cost of

⁴ Mulyadi, *Akuntansi Biaya Edisi 5* (Yogyakarta: Unit Penerbit Sekolah dan Percetakan Tinggi Ilmu Manajemen YKPN, 2015), 275.

goods manufactured, monitors production cost realization, assists in determining product selling prices, and aids in measuring gross profit or loss.⁵

Furthermore, the selling price is aligned with the selling price theory. Teti, Reva, & Aryo explain that the ideal selling price is calculated by considering production and non-production costs, as well as the company's desired profit.⁶ Satrio & Aspyan also state that the selling price is determined by calculating all production costs plus a markup.⁷ The cost-plus pricing method determines the selling price through a cost approach based on production and non-production costs, which are inseparable from the determination of the cost of goods manufactured. Determining the selling price using the cost-plus pricing method involves calculating all production costs per finished unit and then adding the expected profit percentage.⁸ Determining the selling price using the cost-plus pricing method with the full-costing approach provides benefits for Hakui Cafe, including enabling the company to determine its profit margin easily and helping it plan its business finances and cash flow.

Variable Costing Method for Determining Cost of Goods Sold and Selling Price

The variable costing method is appropriate for determining the cost of goods sold and can therefore improve company performance. The cost of goods sold (COGS) determined by the variable costing method is very comprehensive and detailed in its cost classification. Cost calculations using the variable costing method have the advantage of lower COGS than those using fixed costing because they exclude fixed overhead costs.

Companies that use the variable costing method to calculate COGS optimize profits and selling prices by lowering COGS while still covering variable overhead costs. These costs include raw materials, labor, and variable factory overhead, which consist of fuel and electricity. The following is the COGS calculation using variable costing:

Table 6. Determining the Cost of Production of Hakui Cafe Milk Coffee Using the Variable Costing Method (in Rupiah)

⁵ Ibid., 65.

⁶ Teti Purnama Sari, Reva Maria Valianti, dan Muhamad Aryo Arifin, "Analisis Pengaruh Biaya Produksi Terhadap Harga Jual Pada PT Ultra Milk Jaya Industri Tbk Yang Terdaftar Di Bursa Efek Indonesia," *Jurnal Mediasi*, Vol. 3 No. 2 (2015): 263.

⁷ Satrio Endriatomo dan Aspyan Noor, "Penentuan Harga Jual Produk Dengan Pendekatan Full Costing," *AKUNTABEL*, Vol. 18 No. 3 (2021): 393.

⁸ Sutri Handayani dan Abdul Ghofur, "Penerapan Cost Plus Pricing Dengan Pendekatan Full Costing Dalam Menentukan Harga Jual Pada UD. Lyly Bakery Lamongan," *Jurnal Akuntansi*, Vol. 15 No. 1 (2019): 44.

Biaya Bahan Baku	13.377
Biaya Tenaga Kerja Langsung	357
Biaya <i>Overhead</i> Pabrik	
BOP Variabel	
Biaya Listrik	28
Biaya BBM	7
Total BOP Variabel	35
Harga Pokok Produksi	13.769 Per cup

Source: Data processed from Cafe Hakui primary data, 2025

As shown in Table 6, the total production cost for 1 cup of coffee milk is Rp. 13,769. Determining the cost of production using the variable costing method yields a higher nominal value than the company's determination of cost of production, because it accounts for raw materials, labor, and variable factory overhead. Still, this method produces a lower nominal value than determining the cost of production using the full costing method, because it does not take into account fixed factory overhead costs.

Accurately calculating the cost of goods manufactured will result in an accurate selling price. Supported by a high level of consumer trust and satisfaction with service and product quality, companies need to set optimal selling prices to maximize profits. The resulting selling price, if the cost of goods manufactured is determined using the variable costing method using the cost-plus pricing method, is Rp 27,538. This price is derived from total production costs calculated using the variable costing method, plus a 100% profit percentage.

The application of the variable costing method in determining the cost of production and selling price at Hakui cafe is in line with Mulyadi's theory of production costs, namely, taking into account all production costs, including raw material, labor, and factory overhead costs.⁹ In addition, the determination of the selling price is consistent with the theory of selling price. Teti, Reva & Aryo explained that the ideal selling price is calculated by considering production and non-production costs, as well as the company's desired profit.¹⁰ Satrio & Aspyan also stated that the selling price is determined by calculating all production costs

⁹ Mulyadi, *Akuntansi Biaya Edisi 5* (Yogyakarta: Unit Penerbit Sekolah dan Percetakan Tinggi Ilmu Manajemen YKPN, 2015), 275.

¹⁰ Teti Purnama Sari, Reva Maria Valianti, dan Muhamad Aryo Arifin, "Analisis Pengaruh Biaya Produksi Terhadap Harga Jual Pada PT Ultra Milk Jaya Industri Tbk Yang Terdaftar Di Bursa Efek Indonesia," *Jurnal Mediasi*, Vol. 3 No. 2 (2015): 263.

plus a markup.¹¹ The cost-plus pricing method is one of the selling price determination methods through a cost approach, based on production and non-production costs inseparable from the determination of the cost of production. Determining the selling price using the cost-plus pricing method involves calculating all production costs per finished unit and then adding the expected profit percentage.¹² Determining the selling price using the cost-plus pricing method with the variable costing approach provides benefits for Haku Cafe, including the ability to set lower prices than the full costing method while still reflecting actual conditions.

Comparison of Company Profit Using the Full Costing and Variable Costing Methods

Café Haku's sales revenue for 2024 was Rp1,226,704,000. Under the full costing method, revenue is calculated as the difference between the cost of goods sold under the full costing method and the cost of goods sold under the company's calculation. This difference is then presented and used as the basis for increasing revenue, similarly for the variable costing method. The following is a breakdown of the profit calculation:

Table 7. Profit Calculation Using the Company's Cost of Goods Sold and Selling Price Method, the Full Costing Method, and the Variable Costing Method. (In Rupiah)

Information	Company Method	Full Costing Method	Variable Costing Method
Pendapatan dari penjualan:	1.226.704.000	1.497.470.717	1.261.627.957
HPP:			
Biaya Bahan Baku (50% dari penjualan)	613.352.000	748.735.358	630.813.979
Laba Kotor	613.352.000,-	748.735.358	630.813.979
Biaya Operasional:			
Biaya Tenaga Kerja	414.000.000	216.000.000	216.000.000
Promosi	12.000.000	12.000.000	12.000.000
Listrik	60.000.000		

¹¹ Satrio Endriatomo dan Aspyan Noor, "Penentuan Harga Jual Produk Dengan Pendekatan Full Costing," *AKUNTABEL*, Vol. 18 No. 3 (2021): 393.

¹² Sutri Handayani dan Abdul Ghofur, "Penerapan Cost Plus Pricing Dengan Pendekatan Full Costing Dalam Menentukan Harga Jual Pada UD. Lyly Bakery Lamongan," *Jurnal Akuntansi*, Vol. 15 No. 1 (2019): 44.

BBM	14.400.000		
Penyusutan Bangunan	101.100.318		101.100.318
Penyusutan Mesin	22.875.000		22.875.000
Penyusutan Kendaraan	19.272.248		19.272.248
Laba Bersih Per-Tahun	-30.295.566	520.735.358	259.566.413
Laba Bersih Per-bulan	-2.524.631	43.394.613	21.630.534
Laba Bersih Per-hari	-84.154	896.487	721.018

Source: Data processed from Cafe Hakui primary data, 2025

The difference in determining the cost of production and the selling price will certainly affect the resulting profit. As seen in Table 7, the net profit, calculated using the company's method, is Rp -30,295,566 per year, Rp -2,524,631 per month, or Rp -84,154 per day. Meanwhile, the net profit, calculated using the full costing method, is Rp 520,735,358 for 1 year, Rp 43,394,613 per month, or Rp 896,487 per day. Meanwhile, the net profit calculated using the variable costing method, based on the cost of production and selling price, shows a profit of Rp 259,566,413 for 2024, or Rp 21,630,534 per month or Rp 721,018 per day. There is a profit difference between the company's method and the full costing and variable costing methods: IDR 551,030,924 for full costing and IDR 289,861,979 for variable costing per year, or IDR 1,530,641 for full costing and IDR 805,172 for variable costing per day.

This difference is due to the company's continued use of traditional methods to determine the cost of goods manufactured and selling prices. This difference in the cost of goods manufactured results in differences in profit calculations. This study found that Cafe Hakui uses a simple costing method to determine the cost of goods manufactured, resulting in a lower cost of goods manufactured and selling prices compared to those using full costing or variable costing methods, which in turn impacts profit.

This is in line with the theory put forward by Carter William which states that the relationship between the cost of production and net profit is that production costs can determine how much profit is, with the statement that the size of the production volume determines the level of profit obtained, the higher the production volume the higher the production costs, the more output (production) the higher the input (profit).¹³ By determining the cost of production using the full costing method and setting the selling price using the cost-plus pricing method, it will yield more optimal profits.

¹³ Carter William, *Akuntansi Biaya: Buku 1 Edisi 14* (Jakarta: Salemba Empat, 2012), 129.

The results of this study are consistent with Fitria's research, which states that the cost of goods manufactured calculated using the company's method is lower than that calculated using the full costing method because the company does not allocate factory overhead costs in detail.¹⁴ This study also aligns with Heri and Roni's research, which shows that the company's cost of goods manufactured is lower than when calculated using the full costing method because the company does not allocate all factory overhead costs in detail.¹⁵ The difference in calculating the cost of goods manufactured can certainly influence the company's determination of the selling price, a key element in achieving profits.

Based on this information, it is clear that both full costing and variable costing methods play a crucial role in increasing a company's effectiveness in determining costs incurred during the production process. This full costing method is also expected to assist companies in the future as an evaluation tool for calculating the cost of each product, thereby determining an effective selling price and generating profits in accordance with the company's expectations. Therefore, choosing the right method to determine production costs is crucial for a company to ensure its sustainability.

Every company, from MSMEs to large corporations, needs to implement full costing and variable costing methods to determine the cost of goods manufactured. This is because both full costing and variable costing methods are more accurate for calculating the cost of goods manufactured, which includes all production costs, namely raw material, direct labor, and factory overhead. The full costing method can help companies classify production costs in accordance with theory, enabling cost information to be presented effectively and company performance to be clearly seen.

¹⁴Fitria Marisyah, "Analisis Perhitungan Harga Pokok Produksi Menggunakan Metode Full Costing Untuk Menentukan Harga Jual Pada UMKM Tempe Pak Rasman Oku Selatan," *Jurnal Pemikiran Dan Pengembangan Ekonomi Syariah*, Vol. 7 No. 2 (2022): 141–152

¹⁵Heri Kuncoro Putro dan Mukhammad Roni, "Penentuan Harga Jual Khusus Dengan Menggunakan Metode Full Costing (Studi Kasus Pada Pabrik Tahu Sumberejo)," *Journal of Sharia Economics*, Vol. 2 No. 1 (2022): 54–61.

CONCLUSION

The determination of the cost of production and selling price at Cafe Hakui Tulungagung is still traditional, based solely on raw materials. In contrast, labor costs and factory overhead costs, which include electricity, fuel, building depreciation, machine depreciation, vehicle depreciation, and other costs, have not been charged, so they are not reflected in the company's net profit. The inaccuracy in calculating the cost of production by Cafe Hakui Tulungagung resulted in low production costs being applied and incorrect selling prices. ■

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