



**MODEL FOR DETERMINING THE COST OF GOODS MANUFACTURED
OF COPRA IN PELAMBANE VILLAGE****Annadya Tewu¹****Universitas Negeri Gorontalo, Gorontalo, Indonesia**nadyatewu@gmail.com**Mahdalena²****Universitas Negeri Gorontalo, Gorontalo, Indonesia**mahda4271@ung.ac.id**Amir Lukum³****Universitas Negeri Gorontalo, Gorontalo, Indonesia**amirlukum@ung.ac.id

Abstract

This study aims to identify and describe the cost of goods sold (COGS) model for copra used by farmers in Pelambane Village, Randangan Subdistrict, Pohuwato Regency, and to develop a more comprehensive COGS model from an Activity-Based Costing (ABC) perspective. This study was motivated by the fact that COGS determination is still carried out using traditional methods, in which farmers tend to account only for costs that result in direct cash outflows, potentially leading to biased cost and profit information. This study employed a qualitative method with a descriptive approach. The research informants consisted of seven copra farmers in Pelambane Village. Data were collected through observation, in-depth interviews, documentation, and triangulation. Data analysis was conducted through data reduction, data presentation, and drawing conclusions. The Activity-Based Costing perspective was used to identify production activities and cost components that had not been accounted for in the farmers' cost of goods sold (COGS) calculations. The results show that the COGS calculation model used by farmers remains focused on cash outflows and does not account for the costs of raw materials from their own plantations, family labor, equipment depreciation, or depreciation of production facilities. These conditions result in COGS that do not reflect actual economic costs and have the potential to create illusory profits. Through the Activity-Based Costing perspective, this study reconstructs a more comprehensive COGS determination model by identifying all activities and resources used in copra production. This



model provides more complete cost information and can serve as a basis for business evaluation and economic decision-making by copra farmers.

Keywords: Cost of Goods Manufactured, Copra, Activity-Based Costing, Production Costs, Copra Farmers

INTRODUCTION

The determination of the Cost of Goods Manufactured (COGM) is essential in production activities as it reflects all economic resources used to produce a product. In general, production costs include all expenses incurred in transforming raw materials into finished goods, such as raw materials, labor, and other related costs (Nurfitri et al., 2025; Rembet et al., 2024). In management accounting, these costs should include both fixed and variable components to provide an accurate picture of operational efficiency (Asih et al., 2025).

Determining production costs is not only a recording activity but also a systematic process of identifying, classifying, and allocating costs accurately (Mursyidi, 2010; Afriani et al., 2025). Accurate cost allocation is crucial to produce reliable information about actual production costs and to evaluate business performance (Noor & Ningtias, 2023). In copra agribusiness, however, cost determination is mainly used for evaluating performance and controlling costs rather than setting selling prices, as farmers generally act as price takers (Purwanto & Watini, 2020).

Previous studies emphasize the importance of comprehensive cost calculation in copra production. Zikriana and Khatima (2023) and Mawuntu et al. (2025) highlight that production costs include both fixed and variable components, such as depreciation, labor, and transportation. Excluding these components leads to inaccurate income estimation. Similarly, Nurwahida et al. (2021) and Sardianti et al. (2024) show that recognizing all cost elements is essential for assessing profitability and business feasibility.

Despite this, field observations in Pelambane Village, Randangan Subdistrict, Pohuwato Regency, show that copra farmers still use traditional methods in determining production costs. Based on interviews, farmers calculate costs only from cash expenditures, such as wages and transportation, while ignoring family labor, maintenance, and depreciation costs. As a result, the remaining sales proceeds are directly considered as profit.

This practice leads to unrecognized hidden costs, causing biased production cost calculations and potentially creating an illusion of profit. Farmers



may perceive their businesses as profitable without fully accounting for all economic sacrifices involved.

Although previous studies have discussed production cost determination in agricultural and copra-related businesses, they have not specifically examined how copra farmers in Pelambane Village determine their production costs in practice. Therefore, a research gap remains regarding the actual model used by farmers and the cost components that are often overlooked.

Based on this gap, this study aims to analyze the model of determining the Cost of Goods Manufactured of copra implemented by farmers in Pelambane Village and to reconstruct a more comprehensive model using the Activity-Based Costing (ABC) perspective. Accordingly, the research question is: **How is the model for determining the Cost of Goods Manufactured of copra implemented in Pelambane Village?**

LITERATURE REVIEW

The Concept of Cost

Cost is generally defined as the sacrifice of economic resources to achieve a specific objective that can be measured in monetary units. Riwayadi (2016) explains that cost represents the economic resources sacrificed to obtain benefits or achieve particular goals. In the context of cost accounting, cost information plays an important role in identifying, recording, classifying, and analyzing economic sacrifices incurred during business operations. Mulyadi (2018) further explains that cost accounting information provides the basis for determining production costs, evaluating efficiency, and supporting managerial decision-making.

In production activities, costs reflect all economic sacrifices incurred to produce goods or services. Therefore, costs should not be limited to cash expenditures alone but should also include the value of resources consumed during production processes. Nugraha (2025) explains that a systematic analysis of cost structures can provide a clearer understanding of business efficiency and profitability. Consequently, the recognition of all production-related costs becomes essential to ensure that production cost information accurately reflects economic reality.

Cost of Goods Manufactured

The Cost of Goods Manufactured (COGM) represents the total costs incurred in transforming raw materials into finished products. Horngren et al. (2022) explain that production costs consist of all costs directly attributable or reasonably



allocated to the production process. Similarly, Mulyadi (2018) states that production costs generally consist of three major components: direct material costs, direct labor costs, and manufacturing overhead costs.

Direct material costs constitute the primary component of production costs because they represent the main resources transformed into finished products. Budianti et al. (2025) demonstrated that excluding the value of self-owned raw materials results in production costs being underestimated. Direct labor costs represent compensation for labor directly involved in production activities (Suciati & Pravitasari, 2024). Meanwhile, manufacturing overhead costs include indirect production costs such as equipment depreciation, maintenance expenses, and supporting production facilities (Garrison et al., 2021). Zikriana and Khatima (2023) emphasize that excluding depreciation expenses prevents business operators from recognizing the actual economic sacrifices incurred during production activities.

Accurate determination of production costs is essential because incomplete cost recognition may produce misleading information regarding business performance. Tongkad et al. (2022) found that micro and small enterprises frequently exclude depreciation expenses and indirect production costs, resulting in production costs that are lower than the actual economic costs incurred.

Traditional Method

Traditional method generally emphasize cash expenditures incurred during production activities. Mulyadi (2018) explains that proper production cost determination should include all production cost components. However, in practice, many small-scale businesses and agricultural producers tend to recognize only costs involving direct cash outflows.

Agustina et al. (2023) found that micro-business operators commonly rely on simple manual records that focus solely on cash transactions. Similarly, Budianti et al. (2025) demonstrated that traditional production cost calculations frequently exclude important cost components, such as self-owned raw materials and family labor costs, resulting in underestimated production costs. Oktavia et al. (2024) further reveal that limited understanding of cost concepts remains one of the primary obstacles to accurate financial recording among micro-enterprises.

Such traditional practices potentially create distorted profitability information because several economic sacrifices remain unrecognized. Consequently, business operators may perceive their businesses as profitable even though some production costs have not been fully accounted for.



Activity Based Costing as an Analytical Perspective

Activity-Based Costing (ABC) is a cost accounting approach that allocates costs based on the activities consuming organizational resources. Garrison et al. (2021) explain that ABC emphasizes the identification of activities as the primary drivers of cost consumption. Through this approach, costs are first assigned to activities and subsequently related to products or services based on resource usage.

Although ABC is widely recognized as a costing method, this study employs ABC as an analytical perspective rather than as a formal costing system. In this context, ABC serves as a framework for identifying production activities and economic resources consumed throughout the copra production process. Through the identification of activities and resource consumption patterns, this perspective enables researchers to reveal cost components that remain unrecognized under traditional production cost determination practices.

The use of the ABC perspective is particularly relevant in agricultural and informal-sector contexts where production cost determination often relies solely on cash expenditures. By tracing activities and the economic sacrifices associated with those activities, the ABC perspective provides a more comprehensive understanding of production cost structures and facilitates the reconstruction of a more complete production cost determination model.

RESEARCH METHOD

This study employs a qualitative method with a descriptive approach. Moleong (2018) explains that qualitative research is an approach aimed at gaining an in-depth understanding of the attitudes, views, feelings, and behaviors of individuals or groups. Creswell and Creswell (2023) explain that in qualitative research, researchers do not formulate questions based on their own perspectives but rather allow informants to freely express their interpretations and experiences. Sugiyono (2022) states that qualitative researchers must be able to set aside initial assumptions to gain a deep understanding of phenomena.

The research setting is Pelambane Village, Randangan Subdistrict, Pohuwato Regency. The study was conducted through observation and interviews from March to April 2026. This location was selected because Pelambane Village is a community where a portion of the population produces copra as their primary source of income, yet in practice, they still use a traditional cost-calculation system.



Data were collected using three techniques. First, semi-structured interviews used a set of guiding questions as a reference but still allowed informants to express their views and experiences more broadly (Creswell, 2014). Second, direct observation at the production site to observe the stages of copra production, from harvesting, peeling, splitting, to smoking/drying (Patton, 2002). Third, documentation in the form of photographs of production activities and transaction records kept by farmers (Moleong, 2018).

Research informants were selected using purposive sampling. According to Sugiyono (2022), purposive sampling is a technique for determining a sample based on specific considerations, where the selected individuals are considered to be the most knowledgeable about what the researcher expects. Seven copra farmer informants were selected, as listed in Table 1.

Table 1.
Research Informant

No.	Name	Position	Acronym
01	Yelswina Maniku	Coconut Farmer	YM
02	Alexander Maniku	Coconut Farmer	AM
03	Palen Balau	Coconut Farmer	PB
04	Muhtar Maaku	Coconut Farmer	MM
05	Harun Igrisa	Coconut Farmer	HI
06	Martina Balau	Coconut Farmer	MB
07	Weni Igrisa	Coconut Farmer	WI

Data analysis followed the interactive model proposed by Miles and Huberman (1984), which consists of three stages. First, data reduction—the selection, focusing, and simplification of data from lengthy interview transcripts so that only information relevant to production cost components is retained. Second, the presentation of data in the form of narrative text and comparative tables. Third, drawing conclusions based on the condensed and presented data (Miles et al., 2014). Data credibility is ensured through triangulation of techniques and sources, namely by using observation, interviews, and documentation simultaneously and obtaining data from various informants (Sugiyono, 2022).



RESULTS AND DISCUSSION

Copra Production Activities in Pelambane Village

The findings indicate that copra production activities in Pelambane Village are still carried out using traditional methods and involve several sequential stages, including harvesting coconuts, collecting and transporting raw materials, peeling and splitting coconuts, smoking or sun-drying, removing coconut flesh from the shell, chopping, additional drying, and packaging. Of the seven informants involved in this study, three farmers used the smoking method (*kopra asap*), while four farmers employed the sun-drying method (*kopra putih*).

The production process involves both hired labor and family labor. Hired labor is generally utilized for harvesting, transportation, and coconut splitting activities, whereas family labor predominantly participates in drying, removing coconut flesh, chopping, and packaging activities. Production activities also utilize various production assets, including machetes, shell-removing tools, tarpaulins, smoking facilities (*porono*), and drying facilities.

The findings suggest that copra production activities involve the consumption of various economic resources, although not all of these resources are recognized as production costs by farmers.

Production Cost Components Recognized by Farmers

The findings reveal that copra farmers in Pelambane Village determine production costs based primarily on cash expenditures. Production costs recognized by farmers generally include hired labor costs, transportation costs, consumption expenses, fertilizer costs, and certain maintenance expenses. However, several important economic sacrifices are not recognized as production costs.

Table 2.

Production Cost Components Recognized by Copra Farmers

Cost Component	Recognition by Farmers
Coconut raw materials from own plantation	Not recognized
Hired labor costs	Recognized by all informants
Family labor costs	Not recognized
Family labor incentives/bonuses	Recognized
Consumption costs	Recognized
Fertilizer costs	Recognized by some informants
Equipment depreciation	Not recognized



Cost Component	Recognition by Farmers
Facility maintenance costs	Partially recognized
Facility depreciation	Not recognized

The findings indicate that farmers generally consider costs only when cash outflows occur. Consequently, coconut raw materials obtained from their own plantations, family labor contributions, and the use of production assets are excluded from production cost calculations. This practice potentially produces production cost information that does not reflect actual economic conditions.

Farmers' Model of Determining the Cost of Goods Manufactured

The findings demonstrate that the model of determining the Cost of Goods Manufactured (COGM) implemented by farmers remains traditional and primarily emphasizes direct cash expenditures incurred during production activities. One example of the production cost calculation model implemented by informant AM is presented below.

Table 3.

Traditional Cost of Goods Manufactured Model Applied by Farmers

Description		Amount
Production Volume	-	5.500 kg
Harvesting costs	Rp6.860.000	-
Loading costs	Rp3.100.000	-
Peeling and splitting costs	Rp5.200.000	-
Consumption costs	Rp5.000.000	-
Pruning costs	Rp3.000.000	-
Fertilizer costs	Rp1.260.000	-
Total Production Costs	-	Rp24.420.000
COGM according to the farmer model		Rp4.440/kg

The traditional model of determining the Cost of Goods Manufactured implemented by copra farmers in Pelambane Village has not fully reflected the actual economic sacrifices incurred during the production process. This finding is consistent with previous studies emphasizing the importance of recognizing all production cost components. Zikriana and Khatima (2023) found that copra production costs should include both fixed and variable costs, particularly equipment depreciation, labor costs, and transportation expenses. Their findings indicate that excluding these components leads to inaccurate income estimation.



Similarly, Mawuntu et al. (2025) revealed that depreciation expenses and labor costs constitute important components of copra production costs that are frequently overlooked by farmers despite significantly affecting unit production costs. Nurwahida et al. (2021) further demonstrated that comprehensive production cost calculations, including fixed and variable costs, are essential for evaluating the feasibility and profitability of copra businesses. In addition, Budianti et al. (2025) found that the exclusion of self-owned raw materials and depreciation expenses caused the calculated production costs to be significantly lower than the actual economic costs incurred. These findings support the conclusion that the production cost determination model implemented by copra farmers in Pelambane Village remains incomplete because it excludes several important cost components, resulting in production cost information that does not fully reflect actual economic conditions.

Reconstruction of the Cost of Goods Manufactured (COGM) Through the Activity-Based Costing Perspective

The Activity-Based Costing (ABC) perspective was employed in this study not as a formal costing system to be implemented by farmers, but as an analytical perspective to identify production activities and economic sacrifices that have not been recognized in the traditional model of determining the Cost of Goods Manufactured (COGM). According to Garrison et al. (2021), the ABC approach emphasizes the identification of activities that consume resources and allocates costs based on the actual consumption of those resources. Through this perspective, production costs can be reconstructed more comprehensively because all activities involved in the production process are considered.

The findings indicate that the traditional production cost model applied by copra farmers in Pelambane Village only recognizes costs involving direct cash expenditures. Consequently, several important economic sacrifices, including self-owned coconut raw materials, family labor, equipment depreciation, facility depreciation, and maintenance costs, are excluded from the production cost calculation. Therefore, the ABC perspective was used to reconstruct a more comprehensive model of determining the Cost of Goods Manufactured by identifying all production activities and the resources consumed in each activity.

The reconstruction process identified several major production activities, including coconut harvesting, transportation, peeling and splitting, smoking or drying, shell removal, chopping, additional drying, and packaging. Furthermore,



all economic resources consumed during these activities were recognized as production costs.

Table 4.
Cost of Goods Manufactured Model Using the Activity-Based Costing Perspective

Cost Component	Calculation	Amount (Rp)
Raw Material Cost		
Coconut from own plantation	26,000 coconuts × Rp2,500	65,000,000
Labor Costs		
Coconut harvesting labor	Informant AM data	6,860,000
Coconut transportation labor	Informant AM data	3,100,000
Peeling and splitting labor	Informant AM data	5,200,000
Coconut collection (family labor)	5 days × 4 persons × Rp125,000	2,500,000
Smoking process (family labor)	5 days × 1 person × Rp125,000	625,000
Coconut shell removal (family labor)	10 days × 4 persons × Rp125,000	5,000,000
Copra chopping (family labor)	5 days × 5 persons × Rp125,000	3,125,000
Packaging (family labor)	4 persons × Rp50,000	200,000
Supporting Production Costs		
Labor consumption costs	Informant AM data	5,000,000
Plantation pruning costs	Informant AM data	3,000,000
Fertilizer costs	Informant AM data	1,260,000
Equipment Depreciation Costs		
Machetes, shell-removal tools, wheelbarrows, shovels, tarpaulins, and iron copra trays	Depreciation per production cycle	265,000
Facility Depreciation Costs		
Smoking facility and drying floor	Depreciation per production cycle	525,000
Total Production Cost		101,660,000



Copra Production		5,500 kg
COGM Based on the ABC Perspective	$\text{Rp}101,660,000 \div 5,500 \text{ kg}$	Rp18,484/kg

The reconstructed model demonstrates that the Cost of Goods Manufactured increases when all economic sacrifices incurred during production activities are recognized. This finding indicates that the traditional production cost model tends to underestimate the actual economic cost of copra production.

Table 5.

Comparison Between the Farmers' Production Cost Model and the Activity-Based Costing Perspective

Description	Farmers' Model	ABC Perspective
Total Production Cost	Rp24,420,000	Rp101,660,000
Copra Production	5,500 kg	5,500 kg
Cost of Goods Manufactured (COGM)	Rp4,440/kg	Rp18,484/kg

Table 5 demonstrates a substantial difference between the Cost of Goods Manufactured (COGM) determined by copra farmers and the reconstructed model developed using the Activity-Based Costing (ABC) perspective. The traditional model applied by farmers generated a production cost of Rp4,440 per kilogram, whereas the reconstructed model based on the ABC perspective resulted in a production cost of Rp18,484 per kilogram. This finding indicates that the production cost calculated by farmers represented only approximately 24 percent of the actual economic cost incurred during copra production activities.

The substantial difference between the two models resulted primarily from the recognition of production cost components that had not been considered by farmers. The largest contribution originated from coconut raw materials obtained from farmers' own plantations, amounting to Rp65,000,000, followed by family labor costs amounting to Rp11,450,000, as well as equipment and facility depreciation costs. These findings indicate that the traditional model applied by farmers tends to underestimate production costs because it only recognizes costs involving direct cash expenditures.

These findings support the cost accounting theory proposed by Mulyadi (2018), which states that the determination of production costs should include all costs incurred during the production process, including direct materials, direct labor, and manufacturing overhead costs. Similarly, Horngren et al. (2022) explain that production costs should represent all economic resources consumed in transforming raw materials into finished products. Furthermore, Garrison et



al. (2021) emphasize that accurate production cost information requires the identification and allocation of all costs associated with production activities.

The findings of this study are also consistent with previous empirical studies. Budianti et al. (2025) found that the exclusion of self-owned raw materials and depreciation costs caused production costs to be substantially lower than actual economic costs. Similarly, Hayatudin and Maskur (2024) demonstrated that agricultural business performance depends heavily on the accurate recognition of all production cost components. Mardesci et al. (2021) further emphasized that complete cost allocation is essential for determining the actual value added generated through agricultural processing activities. Therefore, the reconstructed model developed through the Activity-Based Costing perspective provides a more comprehensive and economically realistic model for determining the Cost of Goods Manufactured in copra farming businesses.

Accordingly, the Activity-Based Costing perspective employed in this study does not function as a formal accounting system to be implemented by farmers but rather as an analytical perspective for identifying all economic sacrifices involved in copra production activities. Through this perspective, a more comprehensive and realistic model of determining the Cost of Goods Manufactured can be developed, thereby reducing the potential for biased production cost information and illusory profit measurement.

CONCLUSION

Based on the findings and discussion, this study concludes that the model for determining the Cost of Goods Manufactured (COGM) implemented by copra farmers in Pelambane Village remains traditional and is primarily oriented toward direct cash expenditures incurred during the production process. Farmers recognize only costs that result in cash outflows, while coconut raw materials obtained from their own plantations, family labor, and the depreciation of production equipment and facilities are not considered production costs. This indicates that costs are generally perceived as monetary expenditures, causing the calculated Cost of Goods Manufactured to not fully reflect the total economic resources consumed in copra production.

Consequently, the Cost of Goods Manufactured determined by farmers tends to be lower than the actual production cost, and the resulting profit potentially represents an illusory profit because not all production costs are recognized. Therefore, this study reconstructs the model for determining the Cost of Goods Manufactured through the Activity-Based Costing (ABC) perspective by identifying all production activities and resources consumed during the



production process. The reconstructed model provides a more comprehensive and realistic representation of production costs by incorporating raw material costs, labor costs, and production overhead costs that were previously excluded, thereby reflecting the economic reality of copra farming businesses more accurately.

REFERENCES

- Adiguna, S., Lestari, S., Mulyani, N., Marwah, S., & Santoso, R. A. (2024). Analisa Dampak Metode Full Costing Terhadap Harga Pokok Produksi: Literature Review Dipublikasikan di Sinta Tahun 2019-2023. *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, 3(4), 321–333.
- Agustina, W., Anggriani, I., & Wagini. (2023). Analysis Of Calculation Of Cost Of Cost Of Production (HPP) In The Dusun Coffee Business In Talang Benuang Air Periukan District, Seluma District. *Jurnal EMBA Review*, 3(2), 493–508.
- Arwanda, F., Aditya, D., Laire, W. L. C., & Ginting, R. (2023). Akuntansi Dan Laba Rugi Dalam Sebuah Pemaknaan: Studi Fenomenologi Pada Pedagang Kaki Lima. *Jurnal Eksos*, No.2, 180–193.
- Astuti, D., Fauzi, A., Hafidzi, M. K., Ramadhani, N., Rahmah, N., & Dikdaya, T. (2022). Klasifikasi Biaya Berdasarkan Produksi dan Perannya Terhadap Goal Perusahaan (Literatur Review Akuntansi Manajemen). *JIHHP: Jurnal Ilmu Hukum Humaniora Dan Politik*, 2(3), 290–302.
- Astuti, N. A., Lestari, A. A., Saragih, E. P. B., Annisa, A. A., & Williana, F. N. (2024). Analisis Perilaku Biaya: Suatu Studi Komparasi Konsep Teoritis dan Praktik Pada Biaya Operasional (Perusahaan Jasa). *GEMILANG: Jurnal Manajemen Dan Akuntansi*, 4(3), 135–145.
- Aulia, S., Lestari, L., Deprianti, G., Zahra, N. A., & Sulbahri, R. A. (2026). Cost Driver sebagai Penentu Akurasi Biaya dalam Activity Based Costing: Tinjauan Literatur Sistematis. *Jurnal Akuntansi Keuangan Dan Perpajakan*, 02(03), 440–447.
- Azizu, A. M., & Azizu, M. N. (2023). Analisis Komparatif Pendapatan Pengolahan Kopra Asap Dan Kopra Putih Di Desa Liwumetinki Kecamatan Pasir Putih Kabupaten Muna. *Innofarm: Jurnal Inovasi Pertanian*, 94–100.
- Bandrang, T. N., & Rado. (2024). Analisis Pendapatan Usaha Kopra (Studi Kasus: Desa Pematang Panjang dan Desa Kartika Bhakti). *Paradigma Agribisnis*, 7(2), 71–81.



- Budianti, D. A., Nurwidiyanto, & Saptomo, Y. H. (2025). Analisis Harga Pokok Produksi Virgin Coconut Oil. *Cakrawala Management Business Journal*, 8(1), 47–66.
- Bustami, B., & Nurlela. (2013). *Akuntansi Biaya* (4th ed.). Mitra Wacana Media.
- Carter, W. K. (2009). *Cost Accounting*. South-Western Cengage Learning.
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mix Methods Approaches*. SAGE Publications.
- Creswell, J. W., & Creswell, J. D. (2023). *Research Design Qualitative, Quantitative and Mix Methods Approaches*. SAGE Publications.
- Dewi, N. R. L., & Wijayanti, N. A. (2025). Activity-Based Costing untuk Efisiensi Belanja: Analisis Standar Biaya Digitalisasi Dokumen Perpajakan pada Direktorat Jenderal Pajak. *Owner: Riset & Jurnal Akuntansi*, 9(1), 260–269.
- Firmandani, W., Fortuna, A. D., & Nurul, M. (2024). Activity-Based Costing Implementation for Capturing the Complexity of Manufacturing Process: The Case of CV XYZ. *TIJAB (The International Journal of Applied Business)*, 8(1), 1–14.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). *Managerial Accounting* (17th ed.). McGraw-Hill.
- Halim, A. (2015). *Dasar-dasar Akuntansi Biaya* (2nd ed.). BPFE-Yogyakarta.
- Hayatudin, & Maskur. (2024). Analisis Produksi Usahatani Kelapa Dalam. *JAGO TOLIS: Jurnal Agrokompleks Tolis*, 4(2), 162–167.
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2022). *Cost Accounting: A Managerial Emphasis* (17th ed.). Pearson.
- Kaila, A. A. P., Meidinata, I., Cecilya, J., Setiawati, S. Z., & Lestari, T. (2025). Penerapan Target Costing Dan Activity Based Costing Sebagai Penentuan Biaya Produksi Pada UMKM Larasati Jakarta. *JMAEKA: Jurnal Manajemen Ekonomi Akuntansi*, 1(4), 256–260.
- Miles, M. B., & Huberman, A. M. (1984). *Qualitative Data Analysis: A Sourcebook of New Methods*. SAGE Publications.
- Miles, M. B., Huberman, A. M., & Saldana, J. (2014). *Qualitative Data Analysis: A Method Sourcebook*. SAGE Publications.
- Moleong, L. J. (2018). *Metodologi Penelitian Kualitatif*. PT Remaja Rosdakarya.
- Muliyani. (2025). Dari Insting ke Perhitungan: Penerapan Metode Full Costing sebagai Dasar Penentuan Harga Jual pada UMKM. *Jurnal Penelitian Manajemen Terapan (PENATARAN)*, 10(2), 199–210.
- Mulyadi. (2018). *Akuntansi Biaya* (5th ed.). UPP STIM YKPN.



- Nugraha, Y. S. (2025). The Role of Cost Structure in Decision Making: A Systematic Literature Review. *Jurnal Akuntansi, Keuangan Dan Manajemen (JAKMAN)*, 7(1), 149–165.
- Nurfitri, A., Saputra, B. A., Aidillah, D., & Octaviana, L. (2025). Analisis Perhitungan Harga Pokok Produksi Menggunakan Metode Full Costing Pada Warung Boci Raos Teh Een. *JMAEKA: Jurnal Manajemen Ekonomi Akuntansi*, 1(4), 328–333.
- Oktavia, S., Mahdalena, & Taruh, V. (2024). Kendala Penyusunan Laporan Keuangan Berdasarkan Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah pada Rumah Karawo Kota Gorontalo. *Jurnal Mahasiswa Akuntansi*, 2(4), 465–486.
- Patton, M. Q. (2002). *Qualitative Research & Evaluation Methods*. SAGE Publications.
- Prasetyo, I., Pasya, M. R., & Chaerunisa, A. (2026). Cost of Goods Manufactured (COGM) Calculation Using Activity-Based Costing Method in Manufacturing Companies: A Case Study of CV. YYY. *International Journal of Marketing & Human Resource Research*, 07(1), 311–324.
- Purwanti, A., Rahayu, B., Samiun, A. A., Wijaya, I. K. K., & Pujiana, D. S. (2025). Akuntansi Biaya Berbasis Aktivitas (Activity-Based Costing) sebagai Alat Pengambilan Keputusan Ekonomi pada Perusahaan Jasa. *Journal of Innovative and Creativity*, 5(3), 25749–25753.
- Purwanto, E., & Watini, S. S. (2020). Analisis Harga Pokok Produksi Menggunakan Metode Full Costing Dalam Penetapan Harga Jual (Studi Kasus Unit Usaha Regar Fruit). *Journal of Applied Managerial Accounting*, 4(2), 248–253.
- Puspita, D. I., & Jamiah. (2025). Analisis Perhitungan HPP (Harga Pokok Produksi) Menggunakan Metode Full Costing Di CV. Eka Jaya Tabalong. *JAPB: Jurnal Administrasi Publik & Administrasi Bisnis*, 8(2), 2182–2193.
- Rafida, & Sawitri, N. (2020). Analisis Usaha Kopra Di Kecamatan Mandah Kabupaten Indragiri Hilir. *Jurnal Agribisnis Unisi*, 9(2), 83–89.
- Rembet, J., Tirayoh, V. Z., & Kalalo, M. Y. B. (2024). Analisis penentuan harga pokok produksi menggunakan metode full costing dan variable costing dalam penetapan harga jual Sambal Roa Chef Kenneth. *Manajemen Bisnis Dan Keuangan Korporat*, 2, 139–148.
- Riski, L., & Sulistyowati, E. (2025). Analisis Biaya Produksi dengan Pendekatan Activity Based Costing (ABC) (Studi Kasus: UMKM Keripik Singkong di Pasuruan). *JUTIN: Jurnal Teknik Industri Terintegrasi*, 8(3), 3672–3680.



- Riwayadi. (2016). Akuntansi Biaya: Pendekatan Tradisional dan Kontemporer (2nd ed.). Salemba Empat.
- Sagala, T. A., Manurung, J., Hutabarat, G. F., Marbun, D. F., & Siallagan, H. (2024). Analisis Perilaku Biaya dan Penggunaannya dalam Keputusan Manajerial. *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, 3(5), 2514–2522.
- Sardianti, A. L., Zakaria, P., & Bustomi, M. Y. (2024). Analisis Biaya dan Kelayakan Kopra di Kecamatan Tilamuta Kabupaten Boalemo. *Buletin LOUPE (Laporan Umum Penelitian)*, 20(02), 200–205.
- Subiyantoro, E. B., & Triyuwono, I. (2004). *Laba Humanis: Tafsir Sosial atas Konsep Laba dengan Pendekatan Hermeneutika*. Bayumedia Publishing.
- Suciati, D., & Pravitasari, D. (2024). Analisis Biaya Bahan Baku, Biaya Tenaga Kerja Langsung, Biaya Overhead Pabrik Sebagai Alat Pengendalian Biaya Produksi Pada Usaha Jenang Tradisional Barokah. *JAP: Jurnal Akuntansi Dan Pajak*, 24(02), 1–7.
- Sugiyono. (2022). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Tongkad, S. C., Boku, Z., & Lukum, A. (2022). Penentuan Harga Jual menggunakan Metode Cost Plus Pricing dengan Pendekatan Full Costing pada Keripik Pisuke Kota Gorontalo. *Jurnal Mahasiswa Akuntansi*, 1(3), 198–207.
- Zikriana, & Khatima, H. (2023). Analisis pendapatan usaha kopra di desa lende kecamatan sirenja kabupaten donggala. *Agrotekbis*, 11(1), 233–240.
- Zuhri, N. M., Ayomi, N. M. S., & Wanifa, N. (2025). Activity-Based Costing Of Conventional And Digital Direct-To-Market Chili Supply Chains: A Case Study From Central Java, Indonesia. *Revista Brasileira De Gestao E Desenvolvimento Regional*, 21(3), 721–743.