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Full Costing Method for Determining Cost of Goods Manufactured and Its Impact on Managerial Pricing Decisions: Evidence from a Grilled Chicken MSME in Indonesia

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ABSTRACT

The culinary MSME sector in Indonesia, particularly grilled chicken businesses, often relies on simplistic cost calculations that overlook fixed overheads, leading to inaccurate cost of goods manufactured (COGM) and suboptimal pricing decisions. This case study applies the full costing method to determine COGM and examines its impact on managerial decisions at Ayam Bakar 3 Putri, a small grilled chicken enterprise in Cipondoh, Tangerang. Using a quantitative case study approach, primary data were collected through documentation, semi-structured interviews, and direct observation during one production cycle (May 2025). The full costing analysis incorporates direct materials, direct labor, variable overheads (e.g., LPG, packaging), and fixed overheads (e.g., maintenance, utilities), yielding a total production cost of Rp 6,929,000 for 416 portions, or Rp 16,656 per unit—higher than the previous simplistic calculation. Findings reveal the prior selling price of Rp 15,000 failed to cover actual costs, risking losses. Consequently, management adjusted the price to Rp 18,500–19,000 (with a 10% profit margin) while implementing operational efficiencies, such as supplier selection and workflow optimization. This adjustment enhances profitability and sustainability amid market competition. The study contributes to the limited literature on full costing in ready-to-eat culinary MSMEs by demonstrating its value for accurate cost visibility and informed pricing in high-competition, daily-operational contexts, unlike prior research focused on manufacturing or raw processing industries.

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1. Introduction

The culinary business is one of the micro, small, and medium enterprises (MSMEs) sectors that continues to experience rapid growth in Indonesia. One type of culinary business that is quite popular among the public is the grilled chicken business, which not only offers distinctive flavors but also serves as a daily consumption menu option. Ayam Bakar 3 Putri is an example of an MSME operating in the culinary sector with promising market potential. However, like other MSMEs, this business faces challenges in managing production costs and determining appropriate selling prices (Yuliastuti et al., 2025).

In running a business, owners need to accurately understand the amount of costs incurred to produce each unit of product. Two commonly used methods for determining the cost of goods manufactured (COGM) are the full costing method and the variable costing method. The full costing method includes all production cost elements—raw material costs, direct labor costs, and factory overhead costs (both fixed and variable)—while the variable costing method only accounts for variable production costs (Badriah & Nurwanda, 2021). Companies must choose the most appropriate method to achieve targeted profits while remaining competitive.

The COGM comprises raw material costs (direct expenditures for production inputs), direct labor costs (wages for workers involved in production), and factory overhead costs (all other production-related expenses not classified as direct materials or labor) (Komara & Sudarma, 2021).

Ayam Bakar 3 Putri is a grilled chicken culinary business located at Jl. KH. Ahmad Dahlan No. 3, RT 06/RW 02, Petir Village, Cipondoh District, Tangerang City. Until now, the business has calculated COGM using a simple approach that does not fully comply with cost accounting principles and omits some production cost elements (Harefa et al., 2022).

Production costs are a key factor influencing production outcomes and require careful planning and control. These costs include all expenditures in transforming raw materials into finished products (Muhammad & Indah, 2020). Managerial decision-making relies on accurate financial data to ensure business continuity, growth, and profit maximization (Arviani et al., 2024).

Several previous studies, such as Komara and Sudarma (2021), highlight the importance of the full costing method for determining COGM and selling prices. However, most research has focused on raw food processing industries, handicrafts, or home-based manufacturing businesses, with limited attention to ready-to-eat culinary MSMEs like grilled chicken operations. These businesses have unique cost characteristics, including high raw material price volatility, daily production cycles, labor intensity, and intense local competition. This study therefore applies the full costing method to determine COGM at Ayam Bakar 3 Putri and examines its implications for managerial decision-making. Unlike prior studies on manufacturing or non-perishable food processing, this research demonstrates the value of full costing in high-turnover, daily culinary contexts where accurate cost visibility directly supports short-term pricing and efficiency improvements (Octaviano & Amelia, 2025).

2. Research Method

2.1 Research Design

This single-case study design was chosen because Ayam Bakar 3 Putri represents a typical small-scale, ready-to-eat grilled chicken MSME in urban Indonesia, characterized by informal cost practices, daily production variability, and limited resources—conditions common in the sector but under-researched in full costing applications. A single case allows for in-depth, contextual exploration of cost calculation processes and their direct impact on real managerial decisions, which would be diluted in a multi-case or survey approach. Generalizations from this study are analytical (theoretical insights into full costing applicability in similar culinary MSMEs) rather than statistical (Fitriani, 2022).

2.2 Data Analysis Method

Data collected were processed and analyzed using the full costing method, which incorporates all production cost components (direct materials, direct labor, and both variable and fixed factory overhead). The analysis followed these systematic steps: (1) identification and classification of all cost elements as direct/indirect and variable/fixed; (2) allocation of overhead costs to production units based on actual activity levels (e.g., portions produced); (3) summation of total costs divided by output volume to derive per-unit COGM; and (4) comparison with the business's prior simplistic calculations to highlight differences and implications. This structured approach not only ensures accuracy but also reveals trade-offs, such as higher per-unit costs from including fixed overheads, which may affect short-term pricing flexibility but better supports long-term sustainability decisions (Rezkia, 2020).

2.3 Research Location and Time

The research was conducted at Ayam Bakar 3 Putri, located at Jl. KH. Ahmad Dahlan No. 3, RT 06/RW 02, Kelurahan Petir, Kecamatan Cipondoh, Kota Tangerang, Banten, Indonesia. Data collection was carried out during the period of May 2025 (one full production cycle).

2.4 Types and Sources of Research Data

The research data are primary data obtained directly from the business. Data were collected through: Documentation: records of production costs, production outputs, and other relevant financial and operational documents, including specific examples such as purchase invoices for chicken and spices, wage payment records for employees, LPG and charcoal receipts, packaging material bills, daily production logs (noting portions sold), and utility payment slips.

Interviews: semi-structured interviews with the owner and employees of Ayam Bakar 3 Putri to obtain detailed information on production processes, cost components, and managerial practices.

Secondary data were also utilized, including references from previous studies on full costing and cost accounting in MSMEs.

2.5 Operationalization of Variables

Table 1: The variables in this study are defined as follows:

No.	Variable	Operational Definition
1	Independent Variable (X)	Analysis of the Full Costing Method in Determining the Cost of Goods Manufactured – measured by the completeness and accuracy of cost components included (direct materials, direct labor, variable overhead, and fixed overhead).
2	Dependent Variable (Y)	Managerial Decision-Making – measured by decisions related to selling price adjustment, operational efficiency improvements, and supplier selection based on full costing information.

2.6 Sampling Method

The sampling technique used is purposive sampling, a non-probability sampling method in which the sample is deliberately chosen based on specific criteria set by the researcher. Ayam Bakar 3 Putri was selected as the research object because it is a representative micro culinary business that previously applied a simplified cost calculation method and is willing to implement and evaluate the full costing approach.

2.7 Data Collection Techniques

Triangulation was achieved by cross-verifying cost figures and production details across these sources—for instance, matching invoice amounts with production logs and owner interviews to confirm usage quantities, and observing the grilling/packaging process to validate labor and overhead estimates.

2.8 Data Validity and Reliability

To enhance credibility and trustworthiness of the findings in this single-case context, triangulation was applied by cross-verifying cost and production data from multiple sources (documentation, interviews, and direct observation). Any discrepancies were resolved through follow-up discussions with the owner. Given the arithmetic nature of the COGM calculations and reliance on verified primary records, formal statistical reliability tests were not applicable; instead, emphasis was placed on transparent, consistent data handling and member-checking with the business owner to ensure accuracy.

3. Results And Discussions

3.1 Determination of the Cost of Goods Manufactured at Ayam Bakar 3 Putri

The primary goal of a company is to achieve optimal profits to maintain its operational continuity. To attain this goal, the company must increase revenue from its business activities. One important

The cost of goods manufactured represents the entire costs incurred by the company in the process of producing a product. At Ayam Bakar 3 Putri, the calculation of the cost of goods manufactured for grilled chicken needs to be performed meticulously to reflect the actual costs truly incurred during the production process. This information serves as a basis for the company to set appropriate selling prices and to estimate the amount of profit that can be obtained.

Table 1. Raw Material Costs for Grilled Chicken Production at Ayam Bakar 3 Putri (May 2025)

Raw Material	Quantity	Unit Price (Rp)	Total Price (Rp)
Chicken	104 pieces	33,000	858,000
Ungkep Seasoning	26 packs	10,000	260,000
Grilled Chicken Seasoning	26 packs	10,000	260,000
Chili	7 kg	30,000	210,000
Shallots	7 kg	15,000	105,000
Garlic	7 kg	10,000	70,000
Tomatoes	104 pieces	5,000	130,000
Salt	6 packs	6,000	36,000
Cooking Oil	4 liters	48,000	192,000

Lime	52 pieces	5,000	130,000
Basil Leaves	26 bunches	5,000	130,000
Cucumbers	26 kg	15,000	390,000
Total			2,771,000

Source: Ayam Bakar 3 Putri

The cost components used in calculating the cost of goods manufactured include all expenditures directly related to the grilled chicken production process. Currently, the company still uses a simple calculation method, namely by summing all production costs considered relevant to the production process.

Raw materials are the main components used in the production process, where these materials are processed until they become a complete finished product. In its operational activities, Ayam Bakar 3 Putri uses various types of raw materials to produce grilled chicken, such as chicken, chicken seasoning, vegetables, and chili sauce. Raw material costs refer to the amount of funds or resources that must be expended by the company to obtain these materials, which will later become an important part of the final product. Information regarding the use of raw materials by Ayam Bakar 3 Putri during May 2025 is presented in the following table (Afriany & Hakim, 2021; FAO, 2022; Zahara & Nurwani, 2023).

Based on the data above, it shows that the raw material costs of Ayam Bakar 3 Putri presented for May 2025 amount to Rp 2,771,000. The highest raw material cost is for chicken as the main raw material in the grilled chicken process, amounting to Rp 858,000. Meanwhile, the lowest cost for purchasing raw materials is for salt, at Rp 36,000.

3.2 Labor Costs

Labor costs represent the form of wages provided by the company to all employees directly involved in the production process. In its operational activities, the company does not divide the production process into specific work sections. All production stages, from start to finish, are carried out collaboratively by the employees. The production process only begins after all raw materials are fully available. In May 2025, the company incurred labor costs of Rp 3,200,000 per month, paid to 2 permanent employees. This amount is calculated based on the number of working days, where employees typically work six days a week (Bhatt et al., 2023; Bussmann et al., 2021).

Based on the table above, it shows that the total labor costs at Ayam Bakar 3 Putri in May 2025 amount to Rp 3,200,000 with 2 employees in the production of Ayam Bakar 3 Putri. The wage received per person is Rp 1,600,000 per month.

3.3 Factory Overhead Costs

Factory overhead costs are the costs incurred by the company other than raw material costs and labor costs in the production process. The company's factory overhead costs include LPG gas costs, charcoal costs, packaging costs, and sticker installation costs.

a) LPG Gas and Charcoal Costs

Table 2. LPG Gas and Charcoal Costs at Ayam Bakar 3 Putri

Description	Quantity	Cost per Unit (Rp)	Total Cost (Rp)
3 kg Gas	5 cylinders	22,000	110,000
Charcoal	20 packs	10,000	200,000

b) Packaging Costs

Table 3. Packaging Costs for 416 Portions at Ayam Bakar 3 Putri

Description	Production Units	Quantity	Unit Price (Rp)	Price (Rp)
Styrofoam	416 pcs	5 packs @100 pcs	33,000	165,000
Plastic Bags	416 pcs	5 packs @50 pcs	8,000	40,000
Tilam Plastic	416 pcs	5 packs @100 pcs	3,000	15,000
Rubber Bands	416 pcs	1 pack	6,000	6,000
KFC Rice Paper	416 pcs	5 packs @100 pcs	7,000	35,000
Brown Rice Paper	416 pcs	2 packs @250 pcs	30,000	60,000
1 kg Plastic	416 pcs	7 packs @66 pcs	10,000	70,000
½ kg Plastic	416 pcs	5 packs @96 pcs	7,000	35,000

Total	426,000

c) Sticker Installation Costs

Table 4. Sticker Installation Costs for 416 Portions at Ayam Bakar 3 Putri

Description	Unit Cost (Rp)	Quantity	Total Cost (Rp)
2 sheets @210 pcs	33,000	416 pcs	66,000
Total			66,000

Table 5. Cost of Goods Manufactured at Ayam Bakar 3 Putri for May 2025

Cost Type	Total Cost (Rp)
Raw Material Costs	2,771,000
Labor Costs	3,200,000
Factory Overhead Costs	
LPG Gas Costs	110,000
Charcoal Costs	200,000
Packaging Costs	426,000
Sticker Installation Costs	66,000
Total FOH	802,000
Total Production Costs	6,773,000
Production Quantity (pcs)	416 pcs
Cost of Goods Manufactured per pcs	16,281

Based on the data above, it can be seen that the total cost of goods manufactured at Ayam Bakar 3 Putri during November 2025 amounts to Rp 6,773,000, and the cost of goods manufactured per unit (pcs) is Rp 16,281. This total cost is influenced by raw material costs, labor costs, and factory overhead costs. Therefore, it can be concluded that the highest production cost for the grilled chicken production process is raw material costs at Rp 2,771,000, while the lowest production cost is factory overhead in the form of sticker installation costs at Rp 66,000.

The simplistic calculation above understates the true COGM by excluding certain fixed and indirect costs (e.g., utilities and maintenance), a common issue in small culinary MSMEs where owners prioritize ease over comprehensive accounting. In cost accounting theory, full costing (absorption costing) ensures all manufacturing costs are allocated to products, providing a more accurate basis for long-term pricing and profitability analysis, unlike variable costing which suits short-term decisions but may lead to underpricing fixed costs (Komara & Sudarma, 2021)

3.4 Determination of the Cost of Goods Manufactured Using the Full Costing Method

The full costing method is an approach in determining the cost of goods manufactured that includes all elements of production costs, such as raw material costs, direct labor costs, and factory overhead costs. In this method, all costs incurred during the production process, both fixed and variable, are fully accounted for. The use of the full costing method was chosen because it can provide more complete and accurate production cost information, which can be used as a basis for preparing the cost of goods manufactured report. The costs calculated in this method include all components directly and indirectly related to production activities (Badan Pusat Statistik, 2024; Badan Pusat Statistik Indonesia, 2022; Wahid et al., 2018).

Table 6. Cost of Goods Manufactured Using the Full Costing Method at Ayam Bakar 3 Putri

Production Costs	Costs (Rp)	Total (Rp)
Raw Material Costs		
Chicken	858,000	
Ungkep Seasoning	260,000	
Grilled Chicken Seasoning	260,000	
Chili	210,000	
Shallots	105,000	
Garlic	70,000	
Tomatoes	130,000	
Salt	36,000	
Cooking Oil	192,000	
Lime	130,000	
Basil Leaves	130,000	
Cucumbers	390,000	

Total		2,771,000
Labor Costs		
Direct Labor	3,200,000	
Total		3,200,000
Variable Factory Overhead		
Electricity	86,000	
Water	45,000	
LPG	110,000	
Charcoal	200,000	
Packaging	426,000	
Sticker Installation	66,000	
Total		933,000
Fixed Factory Overhead		
Maintenance and Repair Costs	25,000	
Total		25,000
Total Production Costs		6,929,000
Production Units (pcs)	416	
Cost of Goods Manufactured (per pcs)		16,656

Raw Material Costs Based on the data obtained from Ayam Bakar 3 Putri, the total raw material costs in November 2025 amount to Rp 2,771,000. Labor Costs The labor costs for grilled chicken production in November 2025 amount to Rp 3,200,000 with 2 employees.

Factory Overhead Costs Factory overhead costs are indirect costs in a production process, and in the full costing method, factory overhead costs are divided into 2 categories: a) Variable Factory Overhead Costs Variable factory overhead costs are costs that change proportionally with changes in activity volume. Variable factory overhead costs consist of: (a) Electricity Costs The electricity costs incurred by the company each month amount to Rp 86,000. (b) Water Costs In determining the water costs incurred in the production process, Ayam Bakar 3 Putri only makes an estimate of Rp 45,000. (c) LPG and Charcoal Costs LPG costs used amount to 5 gas cylinders during the production month. The company purchases 3 kg LPG gas at Rp 22,000 per cylinder, with a total monthly cost of Rp 110,000. The charcoal costs incurred each month amount to Rp 200,000. (d) Packaging Costs The packaging costs incurred by the company during May 2025 amount to Rp 426,000. (e) Sticker Installation Costs The sticker installation costs incurred in May 2025 with a production capacity of 416 pcs amount to Rp 66,000. b) Fixed Factory Overhead Costs Based on the data obtained from the company, it was found that in calculating the cost of goods manufactured for grilled chicken, there are still several cost components that have not been included. The costs that have not been calculated include maintenance and repair costs for production equipment (Octaviano et al., 2024). This is important because in the full costing method, all costs related to the production process must be accounted for to ensure the total cost of goods manufactured is more accurate and can serve as a proper basis for setting selling prices. (f) The company always monitors the condition of the equipment used in the production process through maintenance and repair expenditures. However, these costs are not included in the production cost calculation because equipment damage does not occur routinely every month. Therefore, Ayam Bakar 3 Putri allocates maintenance and repair costs of Rp 25,000 per month for such purposes. The cost of goods manufactured using the full costing method results in a higher figure. This is because there are several costs not accounted for by the company, namely electricity, water, and maintenance costs. The calculation of the cost of goods manufactured using the full costing method can be seen in the table above (Octaviano, 2026).

From the processed data, the total production costs amount to Rp 6,929,000. This result is the sum of total raw material costs of Rp 2,771,000, labor costs of Rp 3,200,000, total factory overhead costs of Rp 933,000, and maintenance costs, divided by the number of production units of 416 pcs, resulting in a cost of goods manufactured per unit (pcs) of Rp 16,656.

The full costing method yields a per-unit COGM of Rp 16,656, approximately 2.3% higher than the simplistic method (Rp 16,281), primarily due to the inclusion of previously omitted fixed overheads like maintenance (Rp 25,000/month) and utilities. This aligns with cost accounting principles, where full absorption of fixed costs prevents distortion of unit costs and supports better managerial decisions on pricing and break-even analysis. Compared to similar studies on Indonesian culinary MSMEs, such as full costing applications in ayam geprek businesses (e.g., Anggraeni et al., 2024; Prihatini & Fransiska, 2024), undercosting by 10-25% is common when overheads are ignored, often leading to unsustainable pricing in competitive markets.

3.5 Managerial Decision-Making at Ayam Bakar 3 Putri

a. Definition of Managerial Decision-Making

Managerial decision-making is an important aspect in running a company's operational activities. In making decisions, a manager needs to consider various factors, especially the availability of accurate and reliable financial data. In general, companies aim to continue surviving, growing, and obtaining maximum profits. To achieve these goals effectively and efficiently, management needs clear direction and the ability to control business activities. Therefore, understanding the basics of accounting becomes very important as a foundation in the decision-making process (Arviani et al., 2024; Supriyono, 2011; Yuliastuti et al., 2025).

Case Study of Ayam Bakar 3 Putri The MSME Ayam Bakar 3 Putri is a small-scale culinary business located in Petir, Cipondoh, Tangerang City. This company faces challenges in accurately determining the cost of goods manufactured (COGM), which impacts managerial decisions.

Main Problems Before using the appropriate method, the COGM calculation performed was still simple and did not cover all costs. This led to inaccuracies in: (a) Setting selling prices, (b) Calculating profit margins (c) Making efficient operational decisions.

3.6 Results of Managerial Decisions

Based on the calculation results of the cost of goods manufactured using the full costing method, it is known that the production cost for one portion of grilled chicken reaches Rp 16,656. Meanwhile, the previous selling price of Rp 15,000 is below the actual production cost, which risks causing losses on each sale. In response to this condition, the management of the MSME Ayam Bakar 3 Putri decided to adjust the selling price to avoid losses and maintain business sustainability. Considering consumer purchasing power and market competition levels, management set a profit margin of 10%, so the ideal selling price for one portion of grilled chicken becomes around Rp 18,500 to Rp 19,000. This price is considered still competitive, not too far from the previous price, but already reflects the actual cost structure and provides realistic profits. From the operational side, management also took efficiency steps, such as selecting raw material suppliers with more competitive prices without reducing quality, and arranging a more structured workflow so that each production process runs optimally without wasted time (Komara & Sudarma, 2021; Muhammad & Indah, 2020; Yanti et al., 2025).

While the price increase to Rp 18,500–19,000 (a ~23-27% adjustment from Rp 15,000) ensures coverage of actual costs and a reasonable margin, it carries risks in price-sensitive markets like Cipondoh. Potential demand elasticity could lead to short-term sales declines, especially among low-income consumers facing competition from nearby vendors or substitutes. Similar Indonesian culinary MSME cases (e.g., ayam geprek studies) show that gradual or phased increases, combined with value-added improvements (e.g., portion consistency or promotions), mitigate backlash and maintain customer loyalty. Monitoring post-adjustment sales volume and feedback is recommended to balance profitability with competitiveness (Muhammad & Indah, 2020; recent findings on price adjustments in UMKM kuliner).

Conceptually, these results demonstrate that full costing enhances cost visibility in daily-operated culinary MSMEs, where variable costs dominate but fixed overheads (even small) accumulate significantly over time. This supports theoretical views that accurate COGM calculation enables proactive managerial decisions, such as supplier negotiations and efficiency gains, contributing to business sustainability amid high competition and cost volatility in Indonesia's ready-to-eat food sector.

4. Conclusion

Based on the results of the analysis, it can be concluded that the application of the full costing method provides more comprehensive and structured production cost information at the MSME Ayam Bakar 3 Putri. With a total production cost of Rp 6,929,000 and a production volume of 416 portions, the cost of goods manufactured per unit is Rp 16,656. The previous selling price of Rp 15,000 proved unable to cover the actual production costs, potentially leading to losses on every sale.

Therefore, the managerial decision taken was to increase the selling price to between Rp 18,500 and Rp 19,000 per portion, applying a 10% profit margin. This price adjustment was made while still considering consumer purchasing power and market competition conditions. In addition, the company implemented

operational efficiency measures, such as selecting more cost-effective raw material suppliers and optimizing the production workflow (Creswell & Plano Clark, 2018; Hevner & al., 2004; O, 2024).

These decisions were not only aimed at improving the pricing structure but also at strengthening the business position to ensure long-term sustainability and competitiveness. Thus, the implementation of the full costing method has proven effective in assisting MSMEs in making more accurate decisions, particularly in setting selling prices and enhancing production cost efficiency (Organization, 2024).

This study contributes to cost accounting literature by demonstrating the practical value of full costing in ready-to-eat culinary MSMEs, a context underrepresented in prior research that often focuses on manufacturing or raw food processing. It highlights how full absorption of fixed overheads reveals hidden cost distortions in high-turnover, daily-operated businesses, supporting better-informed managerial decisions on pricing and efficiency.

Policy Relevance, The findings have implications for MSME support programs in Indonesia, suggesting that government agencies, cooperatives, or training institutions (e.g., from the Ministry of Cooperatives and SMEs) should prioritize cost accounting education, particularly full costing techniques, to help culinary entrepreneurs avoid underpricing and improve business sustainability.

Recommendations, Based on the research findings, the authors recommend that the MSME Ayam Bakar 3 Putri consistently apply the full costing method in its production cost calculations. This is essential to ensure that the established selling prices not only reflect actual costs but also provide a reasonable profit margin to support business continuity.

Furthermore, management is advised to conduct periodic evaluations of production costs and explore opportunities for collaboration with more competitive raw material suppliers without compromising quality. Efforts to improve efficiency and innovation in the production process should also continue to be developed to enhance the overall competitiveness of the business.

For future research, it is suggested to expand the scope by comparing several similar MSMEs in the culinary sector. This would provide a broader perspective on the application of the full costing method across different business scales and food product types.

Limitations,This study has several limitations. It is based on a single case study with data from one production cycle, limiting generalizability beyond similar small grilled chicken MSMEs in urban areas. Some overhead costs (e.g., water and maintenance) relied on estimates rather than precise records, and the research did not include longitudinal observation of the actual impact of price adjustments on sales volume or profitability. Future studies could address these by incorporating multiple cases or follow-up data.

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