

## Production Cost Analysis Using the Full Costing Method at Yabo Kopi Keliling Palu City

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### ABSTRACT

This study aims to analyze the determination of production costs at Yabo Kopi Keliling using the full costing method, in order to evaluate comprehensive cost calculations and identify cost management practices in a mobile coffee business. This study employed a descriptive qualitative approach, with data collected through direct observation, in-depth interviews, and documentation related to raw material costs, direct labor costs, and manufacturing overhead costs. Data analysis was conducted systematically through the stages of data reduction, data presentation, and conclusion drawing. The results indicate that the full costing method enables business owners to obtain comprehensive and accurate production cost calculations, encompassing all fixed and variable cost components. This cost information is utilized to control operational expenses, assess production efficiency, and support strategic decision-making in business management. Overall, the findings confirm that the full costing method is effective as a tool for improving production cost efficiency and supporting the operational sustainability of mobile coffee businesses. Furthermore, the implementation of this method assists the owner in establishing more competitive and precise pricing strategies to optimize profit margins. The detailed cost breakdown also minimizes the risk of financial leakage caused by overlooked indirect expenses common in micro-enterprises.

### ABSTRAK

Analisis penentuan biaya produksi pada Yabo Kopi Keliling menggunakan Metode *Full Costing* bertujuan untuk mengevaluasi perhitungan biaya produksi secara menyeluruh dan mengidentifikasi pengelolaan biaya pada usaha kopi keliling. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan pengumpulan data melalui observasi langsung, wawancara mendalam, dan dokumentasi terkait biaya bahan baku, biaya tenaga kerja langsung, dan biaya *overhead* pabrik. Analisis data dilakukan melalui tahapan reduksi, penyajian, dan penarikan kesimpulan secara sistematis. Hasil penelitian menunjukkan bahwa metode *full costing* memungkinkan pelaku usaha memperoleh perhitungan biaya produksi yang komprehensif dan akurat, mencakup seluruh komponen biaya tetap maupun variabel. Informasi biaya ini digunakan untuk mengendalikan biaya operasional, menilai efisiensi produksi, dan mendukung pengambilan keputusan strategis dalam pengelolaan usaha. Temuan ini menegaskan bahwa metode *full costing* efektif sebagai alat untuk meningkatkan efisiensi biaya produksi dan mendukung keberlanjutan operasional usaha kopi keliling. Selain itu, penerapan metode ini membantu pemilik usaha dalam menentukan harga jual yang lebih kompetitif dan proporsional terhadap laba yang diharapkan. Penggunaan data biaya yang terperinci juga meminimalisir risiko kerugian akibat adanya biaya tersembunyi yang sering terabaikan dalam skala usaha mikro.

## 1. Introduction

### 1.1. Research Background

Lifestyle developments in Indonesia have shown significant changes, particularly in coffee consumption patterns. Coffee is no longer seen solely as a beverage to relieve fatigue, but has become an integral part of social identity, habits, and lifestyle in modern society, particularly among the younger generation [1]. The coffee drinking culture is getting stronger along with the increase in social spaces that facilitate this activity, such as coffee shops [2]. This phenomenon shows that coffee

consumption not only represents an economic need, but also a social experience and a symbol of urban lifestyle.

Mobile coffee businesses have emerged as a form of innovation in the coffee industry that utilizes mobility to reach consumers directly in various strategic locations, such as offices, campuses, and public spaces [3]. This trend is growing along with the increasing public interest in coffee as part of a lifestyle, especially among young people who have high mobility and a preference for products that are practical and easy to access [4]. By using modified vehicles as mobile kiosks, mobile coffee shops offer location flexibility, operational cost

efficiency, and a more personalized experience between vendor and consumer. Furthermore, mobile coffee shops generally require relatively lower initial capital compared to brick-and-mortar coffee shops, making them an attractive business alternative for MSMEs [3].

Palu City is one of the areas in Central Sulawesi Province that has experienced quite rapid growth in micro, small and medium enterprises (MSMEs) [5]. This development is marked by the emergence of various culinary businesses, including mobile coffee shops. These businesses offer an alternative to meet the public's need for convenient and affordable coffee drinks, especially amidst increasingly dynamic urban lifestyles [6]. The presence of mobile coffee shops not only functions as a provider of consumer products, but also creates a new social interaction space that brings together business actors and consumers in closer and more informal relationships [7].

The concept of moving from one location to another using modified vehicles, mobile coffee in Palu City not only offers a distinctive coffee flavor but also creates a sustainable pattern of social interaction between sellers and buyers. In various dimensions of life, social interaction exists in various forms and contexts, including local economic activities involving business actors and the surrounding community [8].

Social interaction is a vital element in community life. Its role is not limited to communication and the establishment of relationships between individuals, but also forms the basis for the formation of social systems, economic order, and culture within a society [9]. However, despite this flexibility and business opportunities, mobile coffee vendors still face challenges in managing production costs. In their operational practices, many mobile coffee vendors in Palu City still use manual and simple cost calculations, potentially leading to inaccurate selling prices and uncertain profit margins. This situation can impact business sustainability and the quality of MSME economic decision-making.

This situation not only impacts the financial aspects of the business but is also closely related to consumer perceptions of the value offered by mobile coffee vendors. In increasingly competitive environments, consumers no longer judge products solely by price, but also by service quality, cleanliness, menu variety, and ease of transaction. This diversity also influences consumer behavior in making purchasing decisions [10]. This perception shapes consumer preferences in choosing a particular mobile coffee shop over other brands. To understand this phenomenon more deeply, this study explored consumer experiences and perspectives through testimonials from informants who had purchased from Yabo Kopi Keliling.

The informant (Sifa) revealed that her interest in buying coffee at Yabo Kopi Keliling was influenced by the

quality of service and cleanliness of the shop. Furthermore, the extensive menu and direct promotions from the vendor were also factors that drove her purchasing decision.

*"I like shopping at Yabo because the service is friendly, the place is clean, and the menu is comprehensive. The vendors are proactive in offering products, which makes us interested in buying,"* (Sifa, consumer).

The informant (Amel) emphasized that product quality and the seller's appearance were key considerations when choosing Yabo Kopi Keliling over other brands. The ease of the payment system was also considered to provide a comfortable transaction.

*"The coffee is delicious and the quality is palpable. The vendors are also clean and neatly dressed, and the payment process is complete, making it more convenient,"* (Amel, consumer).

These reasons were among the researchers' primary considerations in selecting Yabo Kopi Keliling as the research object. Yabo Kopi Keliling sets relatively similar selling prices to other mobile coffee shops in Palu City, but demonstrates significant differences in product quality and service. These differences are reflected in the consistent coffee taste, cleanliness and tidiness of the vendors, a comprehensive menu, an easy payment system, and a more active service approach in offering products to consumers. In the context of food MSMEs, improved business performance is greatly influenced by the implementation of marketing strategies that adapt to changing consumer needs and increasingly competitive conditions [11].

This situation is interesting to study further because it shows that competitive advantage is not always built through pricing strategies, but rather through the creation of added value directly felt by consumers. To maintain business continuity, business actors are required to optimize differentiation strategies and manage resources effectively to create added value that is difficult for competitors to imitate [12]. Researchers want to understand how Yabo Kopi Keliling determines and calculates production costs so that it can set the same selling price as other mobile coffee brands. This focus is important because the price equality is not followed by uniformity in product quality and service, but rather indicates a difference in perceived value by consumers. Understanding the production cost determination process is expected to explain the efficiency strategies, cost management, and economic decision-making implemented by Yabo Kopi Keliling in maintaining business quality and sustainability.

Accurately determining production costs requires systematically calculating all components of production costs, both variable and fixed. One method that can be used for this purpose is the full costing method, a costing method that incorporates all elements of production and non-production costs into the cost of goods sold [13].

The application of the full costing method is considered relevant for mobile coffee businesses because it can provide a more comprehensive picture of costs as a basis for setting selling prices that reflect the real economic conditions of the business [13].

This study aims to examine the application of the full costing method as a basis for determining production costs in a mobile coffee shop in Palu City. To assess whether the business's production and marketing activities during a given period generate profits or incur losses, management requires accurate information regarding the production costs incurred in producing the product during that period [14]. This research is expected to provide a deeper understanding of the importance of systematic cost calculations in supporting business sustainability, increasing the accuracy of selling price determination, and helping mobile coffee MSMEs in making more rational economic decisions that are oriented towards business sustainability.

## 1.2. Literature Review

### 1.2.1. Costing Methods

The production costing method is a way of calculating cost elements into production costs. There are two approaches to calculating cost components into production costs: full costing and variable costing [15]. Full costing is a costing method that incorporates all production cost components, both variable and fixed, into the cost of production. Costs calculated using the full costing method consist of production cost components (raw materials, direct labor, variable factory overhead, and fixed factory overhead) plus non-production costs (marketing, administrative, and general costs).

Variable costing is a costing method that only includes variable production costs in its production costs. Product costs calculated using the variable costing method consist of variable production costs (raw materials, direct labor, and variable factory overhead) plus variable non-production costs (variable marketing costs and variable general and administrative costs) and fixed costs (fixed factory overhead, fixed marketing costs, and fixed general and administrative costs).

### 1.2.2. Full Costing

Full costing is a method of determining production costs that includes all elements of production costs in the cost calculation, including raw material costs, direct labor costs, and factory overhead costs, both variable and fixed [14]. The full costing method is a product cost calculation method that includes all production costs, both variable and fixed costs, in the product, resulting in a higher cost price compared to calculations based on variable costs alone [16].

### 1.2.3. Production Cost

The cost of production is the assets or services that are sacrificed or given up in the production process to find out how much cost is incurred by a production process in producing a product [17]. Production cost is a crucial element in assessing the success of both trading and manufacturing companies. The application of production cost information is crucial, as it helps determine product selling prices and the cost of finished goods and work-in-progress inventory, which will be presented in the balance sheet [15]. Cost of Goods Manufactured (COGS) is the allocation of costs that supports specific managerial objectives. This means that the determination of a product's cost depends on the specific managerial objective or goal being achieved. Production costs include raw materials, direct labor, and factory overhead [18].

### 1.2.4. Cost

Cost is a resource that is sacrificed or given up to obtain a benefit to achieve a certain goal, usually measured in the amount of money that must be paid in order to obtain goods or services [15]. Fees are the prices agreed upon by the transacting parties when the transaction occurs. Production costs can also be used as a tool to increase the profitability sought by the company [15]. These production costs determine the selling price of a product or service, which will then influence the amount of profit obtained [15]. Cost in the broad sense is the sacrifice of economic resources, measured in monetary units, which has occurred or is likely to occur for a particular purpose [18].

### 1.2.5. Raw Material Costs

Raw material costs are the expenses required to obtain ready-to-use raw materials, which include various cost components such as storage, transportation, and related operations [19]. Raw material costs are expenses incurred by a company to purchase basic materials in the production process, including purchasing, storage and other acquisition costs, which can be identified as part of the finished product [20].

### 1.2.6. Direct Labor Costs

Direct labor is the employees or workers who play a direct role in the production of goods or services. The activities they perform can be easily identified, and the costs incurred can be directly charged to the products produced [21]. Direct labor costs are the amount of expenses paid to employees who work in the production department. These costs include regular salaries and wages, incentives, and allowances [19]. Direct labor costs include all payments a company makes to employees in return for the work they do [22].

### 1.2.7. Factory Overhead Costs

Factory overhead costs are all costs incurred in the production department but cannot be directly traced to

the finished product, and therefore cannot be directly identified with each unit of product [23]. Factory overhead costs are one of the main components of production costs and have different characteristics when compared to direct raw material costs and direct labor costs. [24].

#### 1.2.8. Profit

Profit is the excess of revenue over costs in return for producing goods and services during an accounting period [25]. Profit is an indicator used to measure the level of success and profitability of a business as a basis for management and investor decision making [26]. Profit is defined as the difference between income and expenses incurred by a company during a certain accounting period [27]. Based on the opinions of the experts above, it can be concluded that profit is the difference between income and all costs incurred by the company in an accounting period, after deducting tax liabilities, which reflects the performance and improvement of the company's welfare and provides rewards for owners or shareholders.

## 2. Research methods

This study uses a descriptive qualitative method with data collection through direct observation, in-depth interviews, and documentation related to raw material costs, direct labor costs, and factory overhead costs, to gain a deep understanding of how the strategy for determining the cost of goods produced and the cost of goods sold in Mobile Coffee Businesses in Palu City. Qualitative research is a step to examine the experiences felt by research subjects, including aspects of their motivation, perception, behavior, and actions [28].

The data analysis technique in this study uses the Miles and Huberman method, the activities of which are data reduction, data presentation, and drawing conclusions. Data reduction involves conducting field research by observing the application of full costing in the selling price determination strategy of mobile coffee shops in Palu City. Data presentation is the data that has been obtained and then presented with the aim of interpreting the data systematically. Next, conclusions are drawn based on the reduced data collected in the field. The focus of the research is to explore how the cost determination process is implemented.

The data analysis technique in this study refers to an interactive analysis model which includes the stages of data collection, data reduction, data presentation, and drawing conclusions [29]. Data collection was conducted through observation, interviews, and documentation. Observation was used to directly understand the application of the full costing method in the selling price determination strategy of mobile coffee businesses in Palu City, as well as to support and deepen

the results of interviews with business owners. Data reduction is the process of selecting, focusing attention, simplifying, and organizing raw data obtained from the field. Data reduction is carried out by selecting information relevant to the research objectives, especially those related to the calculation of production costs and selling price determination, so that the data becomes more focused and meaningful. After the data is reduced, the next stage is data presentation. The processed data is then presented systematically in the form of narrative descriptions and tables for easy understanding and interpretation, allowing researchers to see patterns, relationships between variables, and draw comprehensive understandings of the phenomena studied. The final stage in data analysis is drawing conclusions, namely the process of formulating the meaning and findings of the research based on the data that has been collected, reduced, and presented. Conclusions are drawn gradually throughout the research process and are re-verified to ensure the consistency and validity of the research findings.

## 3. Results and Discussion

### 3.1. Results

The analysis was conducted to determine the total production costs and cost of goods sold for the Yabo Kopi Keliling business, which produces 400 cups per day. The calculations were conducted using the full costing method, which calculates all production costs, both variable and fixed, in full. Production costs in manufacturing companies are composed of several main elements: raw material costs, direct labor costs, and factory overhead costs [14]. The calculations presented below are for a single production run (daily) and are converted to a monthly calculation to show the total costs for a one-month operating period. Each cost component is detailed to show its contribution to the total cost of goods manufactured, cost of goods sold, and profit margin.

#### 3.1.1. Raw Material Costs

Raw material costs represent all expenses incurred to obtain the main ingredients in manufacturing a product, in this case, coffee produced by Yabo Kopi. Raw materials include all components that directly form the final product, such as coffee beans, milk, creamer, syrup, sweetened condensed milk, palm sugar, water gallons, and cups. At Yabo Kopi, raw material costs are calculated based on the daily production requirement of 400 cups. All raw materials are calculated both in terms of the quantity needed per production and the accumulated monthly cost. This item constitutes the largest component of total production costs, so changes in raw material prices significantly impact the cost of goods manufactured. The details for raw material costs can be seen on Table 1.

Table 1. Raw Material Costs

Information	Per Production	Unit	One Month	Unit	Cost Per Unit (Rp)	Total Costs Per Production (Rp)	Total Cost for One Month (Rp)
Beans	1.0	Kg	30	kg	150,000	150,000	4,500,000
UHT Milk	4.0	Pack	120	Pack	210,000	840,000	25,200,000
Creamer	4.0	Kg	120	Kg	60,000	240,000	7,200,000
Syrup	8.0	L	240	L	110,000	880,000	26,400,000
Sweetened condensed milk	2.5	Kg	75	Kg	450,000	1,125,000	33,750,000
Palm sugar	1.0	Kg	30	Kg	15,000	15,000	450,000
Water	20.0	L	600	L	5,000	100,000	3,000,000
Cups	400.0	Cup	1.200	Cup	610	244,000	7,320,000
<b>TOTAL</b>					<b>1,000,610</b>	<b>3,594,000</b>	<b>107,820,000</b>

3.1.2. Direct Labor Costs

Direct labor costs are the costs paid to workers directly involved in the coffee production process. These workers are responsible for processing raw materials

into ready-to-sell products. The direct labor force consists of three people, each paid daily. The calculation is made for a single production run and then accumulated into a monthly total. The detail on direct labor costs can be seen on Tabel 2.

Table 2. Direct Labor Costs

Information	Quantities	Daily salary (Rp)	Salary per Production (Rp)	Salary Per Month (Rp)
Production Labor	3	250,000	750,000	7,500,000

3.1.3. Factory Overhead Costs

Yabo Kopi's overhead costs consist of rental costs, electricity, water, transportation, and maintenance. These costs are fixed in the short term, meaning they remain relatively constant even when production volume changes. The costs detail can be seen on Table 3.

3.1.4. Production Cost

Production cost is the total cost incurred to produce a product ready for sale in a period. Production cost is calculated by adding up all raw material costs, direct labor costs, and factory overhead costs. At Yabo Kopi, the full costing method is used, so all production costs, both variable and fixed, are taken into account. The cost detail can be seen on Table 4.

Table 3. Factory Overhead Costs

Information	One month fee (Rp)
Auxiliary Raw Materials	
Fixed factory overhead costs	
Rental costs	1,500,000
Electricity cost	700,000
Water Costs	50,000
Transportation costs	650,000
Maintenance Costs	750,000
<b>TOTAL</b>	<b>3,650,000</b>

Table 4. Production Cost Report

Yabo Coffee Production Cost Report (Rp)		
Raw Material Costs		
	Beans	4,500,000
	UHT Milk	25,200,000
	Creamer	7,200,000
	Syrup	26,400,000
	Sweetened condensed milk	33,750,000
	Palm Sugar	450,000
	Water	3,000,000
	Cups	7,320,000
<b>Total Raw Material Costs</b>		<b>107,820,000</b>
Direct Labor Costs	Production Labor	7,500,000
Factory Overhead Costs		
Cost of Auxiliary Raw Materials	-	
Fixed Factory Overhead Costs		
	Rental costs	1,500,000
	Electricity cost	700,000
	Water Costs	50,000
	Transportation costs	650,000
	Maintenance Costs	750,000
<b>Total Fixed Factory Overhead Costs</b>		<b>3,650,000</b>
<b>TOTAL</b>		<b>118,970,000</b>

### 3.1.5. Profit Margin

At Yabo Kopi, profit margin is a crucial indicator to ensure the selling price covers all production costs while providing a reasonable profit. With a margin of around 23.74%, the business has ample profit potential, although it still needs to consider price competition and potential fluctuations in raw material costs. The formula for calculating profit margin can be seen on Equation (1).

$$\text{Profit Margin} = \frac{\text{Selling Price} - \text{Capital}}{\text{Selling Price}} \times 100\% \quad (1)$$

$$\text{Profit Margin} = \frac{13,000 - 9,914,17}{13000} \times 100\% = 23,74$$

### 3.1.2. Discussion

The results of the production cost calculation using the full costing method indicate that the total costs incurred in Yabo Kopi Keliling's operational processes include all cost components, both variable and fixed. Based on this calculation, the cost of goods manufactured per cup is obtained, which serves as the basis for assessing business efficiency. Calculations using the full costing method provide a more accurate picture of the actual costs incurred in each production process, as all cost elements, such as raw materials, labor, and overhead, are comprehensively accounted for.

Calculations show that the business's production cost structure remains efficient, as the per-unit production cost allows the business to make a profit at the current selling price. With relatively controlled production costs, the business has a profit margin of approximately 23.74% at a selling price of IDR13,000 per cup. This percentage indicates that production costs calculated using the full costing method are able to cover all costs incurred in the business process and still provide a reasonable profit for the business owner. This condition indicates that controlling production costs plays a crucial role in maintaining business sustainability, as the lower the production costs incurred, the greater the business's opportunity to make a profit.

The effect of changes in business conditions on production costs and profits obtained, a simulation was conducted on changes in selling prices using previously calculated production cost values. The simulation results show that if the selling price is increased from IDR13,000 to IDR 14,000 per cup, the profit margin increases from 23.74% to 29.18%, or profit per cup increases from IDR 3,085.83 to IDR 4,085.83. Assuming constant sales volume, this increase causes monthly gross profit to increase from IDR 37,029,960 to IDR 49,029,960. These results indicate that with production costs that have been accurately known through the full costing method, business actors can evaluate the impact of price changes on profits obtained. If the selling price is lowered to IDR 12,000 per cup, while production costs remain constant, the profit margin decreases from 23.74% to 17.38%, or the profit

per cup decreases from IDR 3,085.83 to IDR 2,085.83. This condition causes the monthly gross profit to decrease to IDR 25,029,960, a decrease of approximately 32% compared to the selling price of IDR 13,000. To maintain the same profit, sales volume must increase by approximately 48%, or approximately 17,753 cups per month. These results indicate that the amount of production costs significantly affects a business's ability to maintain profitability, making cost control a crucial factor in maintaining business stability.

Calculating production costs using the full costing method also shows that raw material costs are the largest component of total production costs, so changes in raw material prices will significantly impact the cost of goods manufactured. Furthermore, fixed costs such as equipment depreciation and other operational costs must still be taken into account because these costs persist even if production volume changes. By including all cost components in the calculation, the full costing method provides more accurate results compared to simple calculations that do not include all cost elements.

This research is consistent with previous research which states that the use of the full cost method in determining production costs can help MSMEs identify the total actual costs incurred in the production process, thereby avoiding errors in calculating costs [15]. In addition, effective control of production costs enables businesses to maintain profit margins despite facing stiff market competition [30]. By accurately understanding production costs, business owners can establish more rational business strategies and maintain long-term operational sustainability. High production results will be achieved if MSMEs achieve low production cost efficiency [31].

Research on Yabo Kopi Keliling (Mobile Coffee) shows that the application of the full costing method results in a more comprehensive calculation of production costs and can be used as a basis for evaluating business conditions. By accurately understanding production costs, business owners can anticipate changing market conditions, control operational costs, and maintain expected profit levels. Therefore, the full costing method can be used as an effective tool in analyzing production costs in mobile coffee businesses, as it provides more accurate cost information and can be used as a basis for business decision-making. Researchers argue that the application of the full costing method is not only relevant as a cost calculation tool, but also as a basis for making more rational pricing decisions and oriented towards profit sustainability, as has been proven in this study and supported by the results of previous studies.

#### 4. Conclusion

The application of the full costing method at Yabo Kopi Keliling resulted in a more comprehensive production cost calculation because all cost components, including raw material costs, labor costs, and fixed and variable overhead costs, were fully calculated. This calculation demonstrates that the obtained production costs can be used as a more accurate basis for assessing the operational efficiency of the business and for determining the business's ability to cover all costs incurred during the production process. The analysis shows that the business's production cost structure remains under control, allowing operational activities to run smoothly and remain profitable. Production cost information calculated using the full costing method can also be used to evaluate the impact of changes in business conditions, such as changes in selling prices, changes in sales volume, or changes in raw material costs, allowing business owners to consider more rational decisions in maintaining profit stability. The full costing method has proven to be an effective tool in determining production costs in mobile coffee businesses, as it provides more accurate cost information, helps control costs, and supports business sustainability in the face of competition and changing market conditions.

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