

## **Analysis of Production Cost Calculation using Process Costing and Full Costing as the Basis for Determining Selling Prices at Rani Jaya Furniture, Kateng, Central Lombok**

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### **Abstract**

*This study analyzes the calculation of the cost of goods manufactured at Meubel Rani Jaya, Kateng Village, Central Lombok, and applies process costing and full costing methods to determine product selling prices. Initial findings show the company has not conducted accurate cost calculations, instead relying on market prices, which may result in prices that are either too high or too low. Using a qualitative descriptive approach through observation, interviews, and documentation, the research compares the company's calculations with proper process costing and full costing methods. The results indicate that the company has not allocated production costs correctly, but after recalculation, these methods provide more accurate and reliable figures for setting selling prices. This research helps the company improve its cost calculation effectiveness and serves as a reference for academics, while also highlighting the importance of applying sharia accounting principles to ensure fair and transparent pricing.*

**Keywords:** *Cost of Goods Sold, Full Costing, Process Costing, Determination of Selling Price, Rani Jaya Furniture.*

### **A. INTRODUCTION**

Islam, as a universal and comprehensive religion, regulates not only worship but also all aspects of social and economic life. From an Islamic perspective, every economic activity must be based on the values of honesty, justice, and responsibility. These principles are highly relevant in accounting practices, including the determination of the cost of goods manufactured, since transparent cost recording is part of fulfilling a trust and maintaining fairness in transactions.

Sharia accounting emerges as a way to apply Islamic values in financial transaction recording methods. Based on the Qur'an and Sunnah, sharia accounting requires clear information and valid cost recording to prevent manipulation and injustice. The principle of *amar ma'ruf nahi munkar*, as stated in Surah Ali Imran verse 104, serves as an ethical foundation in managing production costs and selling prices, ensuring that business activities align with Islamic moral values.

Companies are encouraged to manage costs effectively due to the increasingly competitive business environment. They are required to improve cost efficiency and resource management accuracy in line with globalization and technological advancements. Therefore, the calculation of the cost of goods manufactured becomes a strategically important aspect, especially for small and medium enterprises that must compete in the open market.

The cost of goods manufactured plays a vital role in setting selling prices. Incorrect calculation of production costs can result in inappropriate selling prices, whether too high or too low. This can

affect the company's competitiveness and profitability. To prepare accurate cost reports, a company needs to thoroughly understand cost components such as raw materials, direct labor, and factory overhead.

In the context of manufacturing, such as in the furniture industry, it is essential to use an appropriate cost calculation method. Two commonly used approaches to obtain a comprehensive picture of production costs are the process costing and full costing methods. These methods provide insight into the total costs incurred during the production process, allowing management to determine selling prices more objectively.

Meubel Rani Jaya, as a business focused on furniture production, faces challenges in determining the cost of goods manufactured due to unorganized cost calculations. Initial observations show that the company merely follows market prices without conducting accurate cost calculations. This can result in unstable pricing and potentially decrease the efficiency and competitiveness of the business.

These issues highlight the importance of using proper cost calculation methods. By applying process costing and full costing, the company can determine the actual cost of each product produced. This not only helps the company set the right selling price but also supports cost control and continuous improvement of the production process.

Therefore, it is important to conduct research on the analysis of cost of goods manufactured using process costing and full costing methods at Meubel Rani Jaya. It is hoped that this research will provide a scientific overview of accurate cost calculations, support the implementation of sharia accounting values, and help the company improve the effectiveness and efficiency of its production processes.

## **B. LITERATURE REVIEW**

In this study, the theoretical review explains the conceptual foundation of cost accounting, cost concepts, cost of goods manufactured, cost of goods sold, and relevant methods for determining the cost of goods manufactured in analyzing the production cost calculation process in manufacturing companies. Cost accounting is a segment of management accounting aimed at providing cost information to internal parties, especially regarding cost control, product costing, and decision-making. Through cost accounting, companies can systematically record, classify, and summarize all production costs, thereby generating information about both historical and planned costs.

In accounting, the concept of cost is distinguished by several definitions, such as cost, which refers to the sacrifice of resources to obtain economic benefits; expense, which refers to costs that have been consumed in generating revenue; and cost of goods, which is the acquisition cost of assets not yet deducted from revenue. The concept of cost is also divided into several categories, namely direct costs, indirect costs, and costs related to products, production volume, departments, and accounting periods. To accurately determine cost components in the production process, an understanding of these classifications is necessary.

The cost of goods manufactured (COGM) is the total cost incurred to transform raw materials into finished goods, including raw material costs, direct labor costs, and factory overhead costs. COGM functions not only to assess inventory but also plays a crucial role in setting selling prices and calculating company profits. To meet the needs of internal management and external parties such as financial reporting, companies must accurately calculate COGM through a structured cost recording system.

Companies also consider various pricing policy methods such as normal pricing, cost-type contracts, special order pricing, and pricing based on government regulations when determining the cost of goods sold and selling prices. In Islamic business, the ethical aspect emphasizes the importance of fair pricing, avoiding excessiveness, and not harming consumers, as explained in the Qur'an and the hadith of the Prophet Muhammad (SAW). Companies are encouraged to implement transparent, fair pricing practices free from usury, based on these sharia principles.

There are two main approaches in the method of determining the cost of goods manufactured: full costing and variable costing. The full costing method includes all elements of production costs both fixed and variable costs into the product cost. The variable costing method only includes variable production costs, while fixed overhead costs are treated as period costs. These two methods provide different benefits in terms of inventory valuation, cost analysis, and pricing decisions.

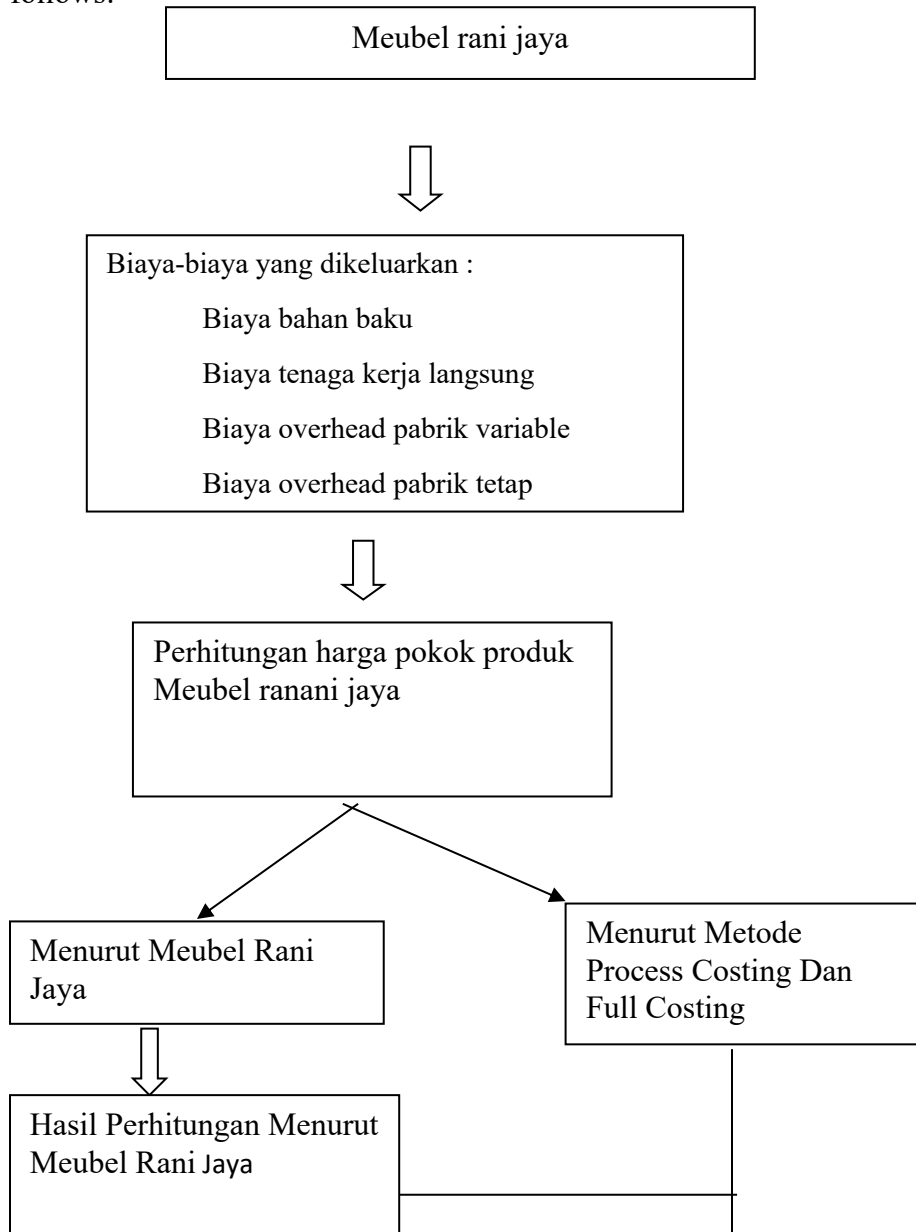
Additionally, there are two approaches to accumulating production costs: process costing and job order costing. Companies that manufacture goods in mass and continuous production use process costing, where costs are accumulated by department or process per period. Full costing and process

costing are two relevant methods to be analyzed, as both are commonly used in manufacturing industries, including the furniture industry, and serve as the basis for accurate production cost determination.

Overall, this theoretical review scientifically proves that accurate cost recording, the selection of the appropriate cost allocation method, and the application of correct accounting principles are crucial in calculating the cost of goods manufactured. This forms the theoretical foundation for research analyzing production cost calculations using the full costing and process costing methods at Meubel Rani Jaya.

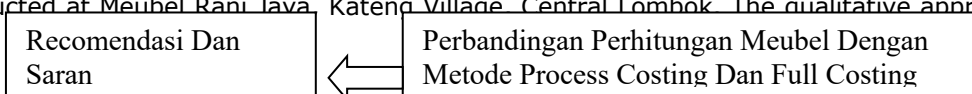
### CONCEPTUAL FRAMEWORK

In the conceptual framework that will be provided by the researcher, it is as follows:



### C. METHODOLOGY OF RESEARCH

Met This research methodology employed a qualitative approach, employing field research, conducted at Meubel Rani Jaya, Kateno Village, Central Lombok. The qualitative approach was chosen



because the research aimed to deeply understand the conditions, processes, and realities occurring in the field through direct interaction with the research subjects and environment. The researcher was present directly to conduct observations, interviews, and documentation, thus obtaining data that was naturalistic, factual, and contextual.

In the research process, the researcher acted as the primary instrument for data collection through observations of company activities, interviews with owners and employees, and the collection of documents such as company history, vision and mission, organizational structure, and other relevant archives. The research data sources consisted of primary data (interview results, direct observation, informant behavior) and secondary data (written documents, photographs, administrative records, and other supporting information). Furthermore, the researcher also considered the elements of place, actor, and activity, as emphasized by Spradley in qualitative research.

Data collection techniques were conducted using three main methods:

- (1) observations of production processes, site conditions, and company activities;
- (2) in-depth interviews with company owners and employees; and
- (3) documentation to obtain supporting records, archives, and visual evidence.

Data processing and analysis were carried out in stages following the Miles and Huberman model, which includes: data reduction, data display, and conclusion drawing (verification/conclusion drawing). These stages help researchers simplify the data, organize it, and identify relevant patterns or findings.

To ensure data validity, this study employed various techniques such as: extended observation, increased diligence, peer review, negative case analysis, member checking, detailed descriptions (thick descriptions), auditing, and triangulation (methods, sources, researchers, and theories). These steps were implemented to ensure the data obtained was valid, credible, objective, and scientifically accountable.

## **D. RESULT AND DISCUSSION**

### **Calculation of Cost of Goods Sold at Rani Jaya Furniture**

Meubel Rani Jaya is a business that produces several products, but the most frequently made items are wardrobes, chairs, and doors. This is confirmed by interviews with several customers who often order wardrobes and other products.

"Indeed, the household equipment that is most often needed is usually wardrobes, chairs, and doors, and I most frequently order those three."

Based on the results of these interviews, the conclusion that can be drawn is that the cost of goods manufactured at Meubel Rani Jaya does not use any specific methods, as the company is still relatively small and there is no one who knows the correct methods. The calculation of the cost of goods manufactured at Meubel Rani Jaya uses the old method, which is to combine all expenses incurred for production. The cost of goods manufactured includes raw material costs, auxiliary materials, and workers' wages. However, overhead costs are not calculated in detail and are instead included in miscellaneous expenses, so the calculation lacks overall detail. As stated by one of the interviewees below:

"The calculation I do at this furniture business is simply to add up all expenses and the wages I pay to my employees; expenses such as electricity or machine repairs I also combine under miscellaneous costs."

Although this method of calculating the cost of goods manufactured is widely used by companies because it is easy and simple, it is not very detailed, making it difficult to clearly see the relationship between expenses and profits.

The methods proposed by the researcher are process costing and full costing. Process costing is the former, while the full costing method takes into account all cost elements, including raw materials, labor, and overhead.

This allows companies to determine the cost of production accurately and in detail, allowing them to assess their expenses, income, and profits.

Table 4.1.

Calculation of Cabinet HPP Using the Rani Jaya Furniture Method

Cost	Sum
Raw material/wood	10.000.000

Employee wages	14.400.000
Miscellaneous charges	200.000
Hpp	24.600.000

Source: Rani Jaya Furniture Data

The calculation of the cost of cabinet production in Rani Jaya furniture for cabinet raw materials per unit is Rp. 1,000,000 for all 10 cabinet units, so the total amount is Rp. 10,000,000.

For the salary of the workforce per day of Rp. 96,000 x 5 people x 30 days, then the salary per month for 5 employees is Rp. 14,400,000. For other costs, it is Rp. 200,000

Table 4.2.  
Calculation of Chair HPP Using the Rani Jaya Meubel Method

Cost	Sum
Raw Material	2.400.000
Employee wages	14. 400.000
Miscellaneous charges	200.000
Hpp	17.000.000

Source: Rani Jaya Furniture Data

For chairs, the cost per unit is Rp. 200,000, and the number of products produced by Meubel Rani Jaya amounts to 14 units of chairs, then the total amount is Rp. 2,400,000, the labor cost per day is Rp. 96,000 x 5 people x 30 days, then the salary for 5 employees per month is Rp. 14,400,000 for the overhead costs are included in other costs of Rp. 200,000, then all of them amounted to Rp. 17,000,000

Table 4.3.  
Calculation of Door HPP with the Rani Jaya Meubel Method

Cost	Sum
Raw Material	5.600.000
Employee wages	14.400.000
Miscellaneous charges	200.000
Hpp	20.200.000

Source: Rani Jaya Furniture Data

As for the door per unit is Rp. 700,000, and the number produced by Meubel Rani Jaya is 8 units of doors, and all of them are Rp. 5,600,000, the labor cost per day is Rp. 96,000 x 5 employees x 30 days and all of them are Rp. 14,400,000 and for the overhead costs it is included in other costs, all of them are Rp. 20,200,000.

Table 4.4.  
Calculation of the Cost of Production of Rani Jaya Furniture

Information	Cost	Chair	Door
	Cupboard		
Raw material cost	Rp. 10.000.000	Rp. 2.400.000	Rp. 5.600.000
Labor costs	Rp.14. 400.000	Rp.14.400.00 0	Rp.14.400.00 0
Miscellaneous	Rp. 200.000	Rp.	Rp. 200.000

charges		200.000	
Total cost of production	Rp. 24.600.000	Rp. 17.000.000	Rp. 20.200.000

For the cost of production per product in the cabinet is :

Wood raw materials are	Rp. 1.000.000
1 lem	Rp. 25.000
1 thinner	Rp. 25.000
Key 2	Rp. 20.000
nail 1 kg	Rp. 15.000
Plitur 1	Rp. 75.000
Engsel 4	Rp. 40.000
Door handles 2	Rp. 40.000

For all the raw materials Rp. 1.000.000 x 10 = 10.000.000

1 lem x 15	Rp.375.000
1 thinner x10	Rp. 250.000
Key 2 x20	Rp. 40.000
nail 1 kg x 10	Rp. 150.000
Plitur 1 x15	Rp.1.175.000
Engsel 4 x 40	Rp. 400.000
Door handles 2 x 20	Rp. 400.000

The cost of production of chairs per product is:

Raw MaterialRp. 200.000 x 14	Rp. 2.800.000
1 lem Rp. 25.000 x 10	Rp. 250.000
1 thinner Rp. 25.000 x 5	Rp. 125.000
1 kg Nail Rp. 15.000 x 9 kg	Rp. 135.000
1 plitur RP. 75.000 x 8	Rp. 560.000

For the cost of door production per product is :

Raw Material Rp. 700.000 x 8	Rp. 5.600.000
1 lem Rp. 25.000 x 4	Rp. 100.000
1 thinner Rp. 25.000 x 5	Rp. 125.000
Nail 1 kg Rp. 15.000 x 8 kg	Rp. 120.000
1 plitur Rp. 75.000 x 7	RP. 525.000

Determination of the Cost of Production of Rani Jaya Furniture Using Process Costing and Full Costing Methods.

Method using process costing

This study uses the process costing method that will be carried out at Meubel Rani Jaya. The process costing method is a method that uses a method without special ordering from consumers.

Table 4.5.  
Cost of raw materials for cabinets

No	Type BBB	Sum	Price (Rp)
1	wood	10 Unit	1.000.000
	Total BBB		10.000.000

Table 4.6.  
Cabinet Labor Costs

information	cupboard	Wooden Chair	door
Products Manufactured	10 unit	14 unit	8 unit
Labor hours per product	8 hour	8 hour	8 hour

machine working hours per product	8 hour	8 hour	8 hour
Materials needed in per product	8 hour	8 unit	8 unit
Inside ingredient price per product	Rp. 1.000.000	Rp. 400.000	Rp. 700.000
Wages given per day	Rp. 480.000	Rp.480.000	Rp.480.000

Table 4.7.  
Cabinet Factory Overhead Cost

Bop	Total (Rp)
Electricity costs	Rp. 40.000
Maintenance costs of machinery and equipment	Rp.100.000
Depreciation costs	r Rp. 60.000
Indirect power costs	Rp. 480.000
	Rp. 681.000

Table 4.8.  
Production Cost Report

Information	Cupboard	Chair	Door
Materials produced	10	14	8
Live working hours	8 hour	8 hour	8 hour
Price of one product	1.000.000	200.000	700.000
Labor wages/day	480.000	480.000	480.000

Table 4.9.  
Overall Calculation

Information	Cupboard	Chair	Door
Raw material cost	10.000.000	2.400.000	5.600.000
Labor costs	14.400.000	14.400.000	14.400.000
Bop	681.000	681.000	681.000
Sum	25.081.000	17.481.000	20.681.000

Cabinet production cost report using process costing Fees charged on cabinets

Cost elements	Total cost	cost Per Uit
Raw material cost	RP. 10.000.000	Rp. 1.000.000
Workforce	Rp. 14. 400.000	Rp. 480.000
Overhead pabrik	Rp. 681.000	Rp. 68.100
	Rp. 15.081.000	Rp. 1.548.100
Cost liability		
Cost produk (10x1.548.100)		Rp. 15.841.000
account:		
Raw Materials10 x1.000.000		Rp.10.000.000
workforce 10 x 480.000		Rp. 4.800.000
overhead pabrik 10 x 68.100		Rp. 681.000
		Rp. 15.481.000

The calculation contained in Meubel Rani Jaya uses the process costing method to determine the cost of production which is seen from the number of products produced, the cost of the product is all Rp. 10,000,000 which per unit costs Rp. 1,000,000 and for labor Rp. 14,400,000 the last overhead cost is Rp. 681,000.

So the total product cost is Rp. 15,481,000 which is obtained from the amount of raw material costs, labor costs and overhead costs.

Chair production cost report using process costing

Fees are charged on seats

Cost elements	Total Cost	Cost Per Uit
Raw material cost	RP. 2.400.000	Rp. 200.000
Workforce	Rp14.400.000	Rp. 480.000
Overhead pabrik	Rp. 681.000	Rp. 68,100
	Rp. 17.481.000	Rp. .748.100

Cost liability

Product Cost (14x748.100) Rp. 10.4730.400

account:

Raw Materials 14 x 200.000	Rp.2.800.000
workforce14 x 480.000	Rp. 6.720.000
overhead pabrik 14 x 68.100	Rp. 953.400
	Rp.10.473.400

The calculation is found in Meubel Rani Jaya using the process costing method to determine the cost of production which is seen from the number of products produced, namely 14 units of products and the cost of the product is all Rp. 2,400,000 of which the unit costs Rp. 200,000 and for labor Rp. 14,400,000 the last overhead cost is Rp. 681,000.

So the total product cost is Rp. 10,473,400 which is obtained from raw material costs, labor costs and overhead costs.

Door production cost report using process costing

Fees are charged at the door

Elemen Cost	Total Cost	cost Per Uit
Raw material cost	RP. 5.600.000	Rp. 700.000
Workforce	Rp. 14.400.000	Rp. 480.000
Overhead pabrik	Rp. 681.000	Rp. 68.100
	Rp. 20.681.000	Rp 1.248.100

Cost liability

Product Cost (8 x 1.248.100) Rp. 9.984.800

account:

Raw Materials8 x 700.000	Rp.5.600.000
workforce8 x 480.000	Rp. 3.840.000
overhead pabrik 8 x 68.100	Rp. 544.800
	Rp. 9.984.000

The calculation found in Meubel Rani Jaya by using the process costing method to determine the cost of production is seen from the number of products produced, the total product cost is Rp. 5,600,000 of which the unit costs Rp. 700,000 and for labor Rp. 14,400,000 the last overhead cost is Rp. 681,00.

So for the whole it is Rp. 9,984,000 which is obtained from raw material costs, labor costs and overhead costs.

Calculation of Cost of Production Using the Full Costing Method



The full costing method takes into account several elements used for production costs, including using raw material costs, direct labor costs and factory overhead costs

The calculation of the cost of production can be formulated in the formula below:

$$\text{HPP} = \text{BBB} + \text{BTKL} + \text{BOP}$$

For the cost of calculating the cost of production, there are several activities carried out related to some of the elements above, including:

Table 4.10.  
Cost of raw materials for cabinet production in April 2021

No	Type BBB	Sum	Price (Rp)
1	Wood	10 Unit	1.000.000
	Total BBB		10.000.000

Table 4.11.  
Labor Costs of Cabinets, Chairs and Doors

information	Cupboard	Wooden Chair	Door
Products Manufactured	10 unit	14 unit	8 unit
Labor hours per product	8 hour	8 hour	8 hour
machine working hours per product	8 hour	8 hour	8 hour
Materials needed in per product	8 unit	8 unit	8 unit
Inside ingredient price per product	Rp. 1.000.000	Rp. 200.000	Rp. 700.000
Wages given per day	Rp. 480.000	Rp.480.000	Rp.480.000

For factory overhead costs, in addition to raw material costs and direct labor costs, and for the estimated overhead costs, the overhead costs are as follows:

Table 4.12.  
Cabinet Factory Overhead Cost,

Bop	Total (Rp)
Electricity costs	Rp. 40.000
Maintenance costs of machinery and equipment	Rp.100.000
Cost of surrogates	Rp. 60.000
Indirect power costs	Rp. 480.000
total	Rp. 681.000

Table 4.13.  
Cost of Closet Auxiliary Materials

Material name	sum	Cost (Rp)	Total cost (Rp)
Lem	15 wrap	25.000	375.000
Thinner	10 liter	25.000	250.000
Key	20 buah	20.000	400.000

Nail	10 kg	15.000	150.000
Plitur	15 liter	75.000	1.125.000
Engsel	40 buah	10.000	400.000
Door handles	20 buah	20.000	400.000
Total BBP			3.100.000

Table 4.14.

Calculation of the overall overhead of cabinets, chairs and doors with the full costing method

Ket	Cupboard	Chair	Door
Bbb	10.000.000	2.800.000	5.600.000
Btkl	14.400.000	14.400.000	14.000.000
Bop variable	500.000	700.000	400.000
Bop remain	3.300.000	1.170.000	1.070.000
Number of finished products	10	14	8
Cost of production	28.200.000	19.070.000	21.4700.000

Table 4.15.

Cost of Chair Raw Materials in April 2021

Nama bahan	Kebutuhan	Harga/produk
kayu	14 unit	200.000
Total BBB		2.800.000

Table 4.16.

Seat Overhead Cost

Bop	Total (Rp)
Electricity costs	Rp. 40.000
Maintenance costs of machinery and equipment	Rp.100.000
Depreciation costs	Rp. 60.000
Indirect power costs	Rp. 480.000
	Rp. 681.000

Table 4.17

Cost of Chair Auxiliary Materials

Material name	sum	Cost (Rp)	Total cost (Rp)
Lem	10 wrap	25.000	250.000
Thinner	5 liter	25.000	125.000
Nail	9 kg	15.000	135.000
Plitur	8 liter	75.000	560.000
Total BBP			970.000

Table 4.18

Cost of Door Auxiliary Materials

Material name	sum	Cost (Rp)	Total cost (Rp)
Lem	4 wrap	25.000	100.000
Thinner	5 liter	25.000	125.000
Nail	8 kg	15.000	120.000
Plitur	7 liter	75.000	525.000
Total BBP			870.000

Table 4.19.  
Door Raw Material Cost

Material Name	sum	price
chair	8	700.000
Total BBB		5.600.000

Table 4.20.  
Door Factory Overhead Cost In April 2021

Bop	Total (Rp)
Electricity costs	Rp. 40.000
Maintenance costs of machinery and equipment	Rp.100.000
Depreciation costs	Rp. 60.000
Indirect power costs	Rp. 480.000
	Rp. 681.000

To determine the results and comparison between the company method and the process costing and full costing methods, it is necessary to determine the cost of raw materials, labor costs and overhead costs so that the comparison can be made.

Tabel 4.20.  
Comparison of Company Methods, Full Costing Methods and Process Costing

No	Product type	Company method	Metode process costing	Metode full costing
1	cupboard	24.600.000	25.261.000	28.200.000
2	Chair	17.000.000	17.461.000	19.070.000
3	Door	20.200.000	20.661.000	21.470.000

From the above explanation, the method that will be used in the Rani Jaya Furniture company is the full costing method, because this method takes into account all costs that come out, both in terms of raw material costs, labor costs and factory overhead costs. For this reason, the company can detail the calculation in detail and precisely, so that it can see between income and expenses or how much profit is obtained.

## E. CONCLUSION

Based on the discussion above, the conclusions from the research using the process costing and full costing methods at Meubel Rani Jaya are as follows:

1. The calculation of the cost of goods manufactured at Meubel Rani Jaya still uses a simple method, namely a calculation that includes the costs of raw materials, labor costs, and overhead costs.
2. The calculation of the cost of goods manufactured at Meubel Rani Jaya using the process costing method consists of the costs of raw materials, labor, and overhead costs, all of which are combined to determine the resulting cost of goods manufactured. The full costing method includes the costs of raw materials, labor costs, and overhead costs, and also calculates both variable and fixed costs.

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