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Analysis of the Calculation of the Cost of Production at Pt Wiparo Jaya Mandiri with the Full Costing Method

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ABSTRACT

Accurate manufacturing cost calculations are essential for establishing appropriate selling prices in safety fence fabrication, where production orders vary in size and complexity. PT Wiparo Jaya Mandiri estimated manufacturing overhead at 10% of raw material costs, potentially resulting in inaccurate production cost estimates. This study aimed to identify and classify production costs, calculate the cost of goods manufactured using the full costing method, and compare manufacturing overhead estimates under the company's existing approach and the full costing method. A descriptive quantitative case study was conducted using the company's 2025 financial records, direct workshop observations, and an interview with the company director. The full costing method incorporated direct material costs, direct labor costs, and both variable and fixed manufacturing overhead, while marketing and administrative expenses were classified as period costs. The results showed that the total manufacturing cost calculated using the full costing method was IDR 1,418,380,000. Direct labor accounted for the largest proportion (56.88%), followed by direct materials (34.20%) and manufacturing overhead (8.92%). Actual manufacturing overhead totaled IDR 126,501,500, exceeding the company's estimated overhead of IDR 48,507,850 by IDR 77,993,650. This discrepancy indicated that the company's existing overhead estimation method understated manufacturing costs, potentially reducing profit margins on orders priced using these estimates. The findings demonstrated that the full costing method provided a more comprehensive basis for production cost determination and pricing decisions by incorporating both fixed and variable manufacturing overhead. However, the annual financial records supported only a companywide cost assessment. Future research should incorporate project-specific data on direct materials, direct labor, and manufacturing overhead to determine manufacturing costs per order and per linear meter, thereby improving cost allocation accuracy and pricing decisions.

Keyword: full costing, cost of production, factory overhead cost, fabrication, cost accounting

INTRODUCTION

Rapid developments in the business environment have intensified competition among companies in the manufacturing and construction service sectors, particularly in terms of product quality, delivery timeliness, and competitive pricing (Rodionov, 2025). Under these conditions, effective cost management has become essential for business sustainability and profitability. Zimmerer and Scarborough (2008), as cited in Maghfirah and Syam (2016), identified inappropriate pricing as one of the factors contributing to business failure. Therefore, accurate determination of manufacturing costs is essential for establishing competitive selling prices while maintaining profitability (Jumawid et al., 2025; Widhajati et al., 2024).

Mulyadi (2016) defined the cost of goods manufactured as the total manufacturing costs incurred in converting raw materials into finished products. Hansen and Mowen (2019) explained that manufacturing costs comprise three principal components: direct materials, direct labor, and manufacturing overhead. Accurate manufacturing cost information enables management to establish

selling prices, monitor production expenditures, determine periodic profitability, and value inventories reported in the statement of financial position (Mulyadi, 2016). Consequently, inaccurate manufacturing cost calculations may lead to inappropriate pricing decisions, distorted profitability assessments, and inefficient resource allocation (Iriawan et al., 2023; Prastika et al., 2023).

One widely used approach to determining manufacturing costs is the full costing method, also known as absorption costing. According to Sujarweni (2019), absorption costing assigns all manufacturing costs, including both fixed and variable costs, to the products manufactured. Mulyadi (2016) similarly explained that this method incorporates direct material costs, direct labor costs, variable manufacturing overhead, and fixed manufacturing overhead. Unlike variable costing, which excludes fixed manufacturing overhead from product costs, absorption costing includes both fixed and variable manufacturing overhead, thereby providing a comprehensive measure of manufacturing costs for inventory valuation and pricing analysis (Hafis et al., 2026; Manurung et al., 2026).

Previous studies have demonstrated discrepancies between manufacturing costs calculated by companies and those determined using the full costing method. Putri (2015), in a study of tofu producers in Natar, South Lampung, and Komara and Sudarma (2016), in research conducted at CV Salwa Meubel, identified differences between company-generated cost estimates and calculations based on absorption costing. Similarly, Fadli and Ramayanti (2020) found that the manufacturing cost calculated using the full costing method at Prabu Digital Printing was IDR 19,293 per square meter, compared with the company's estimate of IDR 13,976 per square meter. This discrepancy resulted from the exclusion of supporting materials, depreciation, and rental expenses from the company's calculations. However, these studies primarily examined small businesses and home-based manufacturing enterprises (Kartika, 2023; Mawarni et al., 2024). Therefore, further investigation was needed to assess the application of absorption costing in fabrication and construction companies characterized by customized production orders and more complex manufacturing cost structures (Firmandani et al., 2024; Octaviyah & Yuliati, 2024).

PT Wiparo Jaya Mandiri is a fabrication and construction company specializing in safety fencing systems in Serang Baru, Bekasi Regency, Indonesia. Its principal products include panel fence posts, panel fence gates, and British Reinforced Concrete (BRC) welded wire mesh fence panels. The company's production activities involve site surveys, technical drawing preparation, material cutting, welding, assembly, surface coating, quality inspection, delivery, and installation. Because customer orders differ in dimensions, technical specifications, and production complexity, the company operates primarily through a job-order production system, requiring accurate identification and allocation of manufacturing costs for individual projects (Hendrik & Musviyanti, 2022; Muliana, 2022; Suryani & Putiharjo, 2023).

Preliminary observations and interviews with company management indicated that PT Wiparo Jaya Mandiri calculated manufacturing costs by combining raw material expenditures, daily labor wages, and manufacturing overhead estimated at approximately 10% of raw material costs. Selling prices were subsequently determined by applying a profit markup of approximately 15%–25% and accounting for installation and transportation expenses. However, several manufacturing cost components had not been adequately identified or allocated. These included welding equipment mobilization, depreciation of cutting machinery, electricity consumption, carbon dioxide (CO_2) shielding gas, and project-related overtime wages. Difficulties in assigning these costs to individual production orders, combined with the use of a predetermined overhead percentage that was not based on detailed cost analysis, increased the risk of inaccurate manufacturing cost estimates. Such inaccuracies could affect pricing decisions and reduce the reliability of project profitability assessments.

Based on these conditions, this study aimed to identify and classify the manufacturing costs incurred by PT Wiparo Jaya Mandiri, examine the allocation of manufacturing overhead, and calculate manufacturing costs using the full costing method based on the company's 2025 financial records. The study also sought to compare the company's existing cost estimation approach with absorption costing to identify potential discrepancies in overhead allocation and total manufacturing costs. The findings were expected to provide a more reliable basis for pricing decisions, cost control, and profitability evaluation while contributing to the application of cost accounting practices in fabrication and construction-related manufacturing businesses.

Mulyadi (2016) described cost accounting as a systematic process of recording, classifying, summarizing, and reporting costs associated with manufacturing and business operations to support managerial decision-making. Sujarweni (2019) emphasized the role of cost accounting in cost control and the provision of information concerning direct materials, direct labor, manufacturing overhead, inventory, and selling expenses. In job-order fabrication companies such as PT Wiparo Jaya Mandiri, cost accounting is particularly important for identifying manufacturing expenditures associated with individual projects and distinguishing production costs from selling and administrative expenses.

Hansen and Mowen (2019) defined costs as the monetary value of resources sacrificed to acquire goods or services expected to provide current or future economic benefits. Similarly, Mulyadi (2016) described costs as economic resources measured in monetary terms and incurred or expected to be incurred to achieve specific objectives. These perspectives emphasize the importance of systematic cost identification and measurement in supporting accurate financial reporting and managerial decisions.

Hansen and Mowen (2019) distinguished manufacturing costs, which are directly associated with production activities, from nonmanufacturing costs, which relate to selling, administrative, and other business functions. Mulyadi (2016) further classified costs according to their nature, organizational function, traceability, and behavior in relation to changes in activity levels. By nature, costs may include raw materials, labor, utilities, and depreciation. By organizational function, costs are categorized as manufacturing, marketing, or general and administrative expenses. Based on traceability, costs are classified as direct or indirect, while cost behavior distinguishes variable, fixed, and mixed costs. These classifications provide a framework for identifying the manufacturing costs that should be assigned to products under the absorption costing method.

At PT Wiparo Jaya Mandiri, manufacturing costs included fence fabrication materials, direct labor wages, welding consumables, production equipment maintenance, and manufacturing equipment depreciation. In contrast, selling expenses included transportation and delivery costs associated with distributing finished products to customers, while general and administrative expenses included directors' salaries and office operating costs. These nonmanufacturing expenses were treated as period costs rather than components of the cost of goods manufactured. However, transportation and installation expenditures directly attributable to contractual project requirements required separate consideration according to their economic substance and the company's costing objectives.

Hansen and Mowen (2019) explained that the cost of goods manufactured represents the manufacturing costs assigned to products completed during an accounting period, including adjustments for beginning and ending work-in-process inventories when applicable. Mulyadi (2016) similarly emphasized that manufacturing costs arise from the conversion of raw materials into finished products. The principal components of manufacturing costs are direct materials, direct labor, and manufacturing overhead. Direct materials include inputs that can be economically traced to finished products, such as hollow steel sections, galvanized pipes, BRC welded wire mesh, and steel plates. Direct labor comprises wages and related labor costs attributable to employees directly involved in production, including welders, fabricators, and finishing personnel. Manufacturing overhead encompasses indirect manufacturing expenditures, including welding consumables, equipment maintenance, indirect labor, factory utilities, insurance, and production machinery depreciation (Mulyadi, 2016). Variable manufacturing overhead changes with production activity, whereas fixed manufacturing overhead remains relatively constant within the relevant range of activity. For example, welding wire and shielding gas may be classified as variable manufacturing overhead when they cannot be economically traced to individual jobs, while production machinery depreciation generally represents fixed manufacturing overhead.

According to Mulyadi (2016), accurate manufacturing cost information supports selling price determination, production cost monitoring, gross profit assessment, and inventory valuation. Reliable cost calculations enable management to evaluate whether selling prices adequately cover manufacturing expenditures and contribute to the recovery of nonmanufacturing costs and the achievement of targeted profits. In customized fabrication operations, accurate manufacturing cost information is particularly important because variations in material requirements, labor intensity, and production complexity may substantially affect project profitability.

Sujarweni (2019) explained that full costing, or absorption costing, assigns all manufacturing costs to products regardless of whether those costs are fixed or variable. Mulyadi (2016) similarly stated that this method incorporates direct materials, direct labor, variable manufacturing overhead, and fixed manufacturing overhead into product costs. Accordingly, the full costing method provides a comprehensive basis for determining manufacturing costs and valuing finished goods inventories. The manufacturing cost components included under this method are presented as follows.

Cost element	Quantity
Raw material cost	AAA
Direct labor costs	AAA
Variable plant overhead costs	AAA
Fixed factory overhead costs	AAA+
Cost of production	**AAA**

Under the full costing method, nonmanufacturing costs, such as marketing and administrative expenses, are excluded from the cost of goods manufactured and recognized as period costs.

In contrast, Sujarweni (2019) explained that variable costing includes only variable manufacturing costs in product costs. Mulyadi (2016) identified these components as direct materials, direct labor, and variable manufacturing overhead. The principal distinction between variable costing and full costing lies in the treatment of fixed manufacturing overhead. Under variable costing, fixed manufacturing overhead is recognized as a period expense, whereas under full costing, it is allocated to products as part of manufacturing costs.

Manufacturing costs are generally accumulated using two principal costing systems: process costing and job-order costing. Sujarweni (2019) explained that process costing determines the average unit cost by allocating manufacturing costs incurred during a specific period to the units produced, whereas job-order costing accumulates costs separately for individual customer orders or production jobs. Hansen and Mowen (2019) further emphasized that job-order costing is appropriate for companies producing customized or heterogeneous products and services, while process costing is more suitable for businesses manufacturing large quantities of relatively homogeneous products. Because PT Wiparo Jaya Mandiri undertakes fabrication projects with varying dimensions, technical specifications, and production complexity, its operational characteristics are more consistent with a job-order costing system.

METHOD

Data Types and Sources

This study employed a descriptive quantitative approach to examine and calculate the manufacturing costs of PT Wiparo Jaya Mandiri using the full costing method. Both primary and secondary data were used in the analysis.

Primary data were collected through an interview with the company director and direct observations conducted on September 11, 2026. The data covered product types, production processes, manufacturing cost components, production volumes, existing costing practices, manufacturing overhead allocation, classification of fixed and variable costs, pricing procedures, and challenges associated with manufacturing cost calculations.

Secondary data were obtained from the company's financial and operational records for the fiscal year ended December 31, 2025, including the income statement, balance sheet, depreciation schedule, business revenue records, and employee working-hour records. Relevant accounting textbooks and scholarly publications were also consulted to support the application of the full costing method.

Research Time and Place

Observations and interviews were held on Friday, September 11, 2026, at 13.00–15.00 WIB. The activity was carried out directly at the business location of PT Wiparo Jaya Mandiri, Sukasari Village, Serang Baru District, Bekasi Regency, West Java Province, so that researchers could see

production conditions in real terms as well as obtain cost data from the company. The cost data analyzed is data for the period of 2025.

Subjects and Objects of Research

The subject of the research is PT Wiparo Jaya Mandiri, a security fence fabrication and construction services company that produces panel fence posts, panel gates, and BRC wire fence panels. The main resource person was Mr. Ano Taryono as the Director. The determination of the resource persons used *the purposive sampling technique*, which is the collection of data sources with certain considerations (Sugiyono, 2010). The Director was chosen because he was considered to know the best about the production process, cost structure, and how the company determines the cost of goods and selling prices.

The object of the research is the cost of production and the cost of production calculated by *the full costing* method. The scope includes:

1. The cost of raw materials, i.e. hollow iron, galvanized pipe, BRC wiremesh, iron plate, dynabolt bolts, epoxy paint, and zinc.
2. Direct labor costs, namely the wages of *welders*, fabricators, *helpers*, *finishing teams*, and installation teams, both daily and wholesale.
3. The overhead costs of the plant are variable, i.e. welding electric, CO_2 gas, welding wire, grinding or sanding bits, paint, and *thinner*.
4. The overhead cost of the factory is fixed, i.e. the depreciation of production equipment, such as welding machines and cutting machines.

Data Collection Techniques

Data collection is carried out through three techniques. First, observation, which is direct observation in the *workshop* following the production flow, starting from site surveys, working drawings, cutting, welding, panel assembly, *finishing*, coating, quality inspection, to delivery and installation. Observation is used to understand activities and recognize the costs that arise at each stage.

Second, the direct interview with the Director uses ten main questions, which include the product and production process, cost components, production amount and cost per period, calculation of the current cost of production, overhead allocation, separation of fixed and variable costs, determination of selling price, experience with costing methods, calculation constraints, and the company's willingness to provide data.

Third, documentation, namely the collection of supporting documents in the form of company profiles, details of production costs, records of working hours, and photos of on-site activities to strengthen the results of observations and interviews. The company allows the use of data for academic purposes on the condition that the name of the supplier and net profit data are not published, and these provisions are complied with in the preparation of this research.

Data Analysis Techniques

The analysis was carried out in a quantitative descriptive manner using *the full costing* method, which is to charge all production costs, both variable and fixed, into the cost of production (Mulyadi, 2016; Sujarweni, 2019). Costs outside of production, such as marketing and administrative costs, are treated as period costs and are not included in the cost of production. The analysis steps are as follows:

1. Identify all cost components based on company data.
2. Classify costs into production costs (raw materials, direct labor, and factory overhead) and non-production costs (marketing as well as administrative and general).
3. Separate plant overhead into variable overhead and fixed overhead, and then charge it to the product based on the appropriate load basis, such as a production run meter.
4. Calculate the total cost of production with the formula:

HPP = Raw Material Cost + Direct Labor Cost + Variable BOP + Fixed BOP

5. Calculate the cost of production per meter with the formula:

HPP per meter = Total HPP ÷ Total Production (meters)

6. Compare these results with the company's current way, namely raw materials plus daily wages plus overhead, which is estimated to average 10% of raw materials, to find out the difference and the cause.

7. Analyze the effect of the cost of production on the selling price, which is determined by the company with the formula:

   Selling Price = HPP + Profit (15–25%) + Installation and Transportation Costs

RESULTS AND DISCUSSION

Production Cost Data of PT Wiparo Jaya Mandiri

Cost data is sourced from the Profit and Loss Report, Balance Sheet, Depreciation List, and Business Turnover Recapitulation as of December 31, 2025. Raw material costs are obtained from the material purchase account of IDR 485,078,500. Direct labor costs are calculated from the total salaries of 18 employees for 12 months of IDR 878,800,000, minus the director's salary of IDR 72,000,000 (IDR 6,000,000 × 12 months) because it is managerial, so that IDR 806,800,000 is obtained. Variable factory overhead costs are obtained from the production support equipment account of IDR 107,564,000. Factory overhead costs are still calculated from the depreciation of 10 units of production equipment using the straight line method, which is a rate of 25% of the acquisition price of IDR 75,750,000, so that IDR 18,937,500 is obtained.

Apart from production costs, there are marketing costs in the form of shipping transportation of IDR 52,000,000, as well as administrative and general costs of IDR 88,708,000 consisting of director salaries of IDR 72,000,000, office and administrative costs of IDR 9,208,000, and operational costs of IDR 7,500,000. These two groups of costs are treated as period costs.

Table 1. PT Wiparo Jaya Mandiri Cost Data as of December 31, 2025

Cost groups	Amount (Rp)
Raw material cost	485.078.500
Direct labor costs	806.800.000
Variable plant overhead costs	107.564.000
Fixed factory overhead costs	18.937.500
Marketing costs	52.000.000
Administrative and general costs	88.708.000

Calculation of Cost of Production Based on Full Costing Method

In *the full costing* method, all elements of production costs are charged into the cost of production, namely raw materials, direct labor, variable factory overhead, and fixed factory overhead. The calculation is as follows.

HPP = IDR 485,078,500 + IDR 806,800,000 + IDR 107,564,000 + IDR 18,937,500 = IDR 1,418,380,000

Table 2. Cost of Production of Full Costing Method in 2025

Cost element	Amount (Rp)	Percentage
Raw material cost	485.078.500	34,20%
Direct labor costs	806.800.000	56,88%
Variable plant overhead costs	107.564.000	7,58%
Fixed factory overhead costs	18.937.500	1,34%
Cost of production	**1.418.380.000**	**100,00%**

The company's balance sheet does not record the beginning or end of inventory, so all production costs in the current period are considered to have been sold. With sales of IDR 1,879,909,432, gross profit and operating profit are calculated as follows.

Table 3. Profit Based on Full Costing Method

Remarks	Amount (Rp)
Sales	1.879.909.432
Cost of production	(1.418.380.000)
Gross profit	**461.529.432**
Marketing costs	(52.000.000)
Administrative and general costs	(88.708.000)
Profit from business	**320.821.432**

The operating profit of IDR 320,821,432 is the same as the operating profit in the company's official Profit and Loss Report, which shows that the cost grouping used is consistent with the financial statements.

Discussion of Production Cost Structure

The cost structure in Table 2 shows that direct labor costs are the largest component, which is 56.88% of the cost of production, followed by the cost of raw materials at 34.20%. This is in accordance with the character of the fabrication business whose processing process, such as cutting, welding, assembly, and *finishing*, depends a lot on labor. The overall overhead cost of the factory is IDR 126,501,500 or 8.92% of the cost of production, with variable overhead (7.58%) much greater than fixed overhead (1.34%). Thus, the control of labor and raw material costs is the most determining factor in the amount of the company's cost of production.

In terms of profit, the cost of production absorbed 75.45% of sales, resulting in gross profit of 24.55% and operating profit of 17.07% of sales. Marketing costs and administrative costs were only 2.77% and 4.72% of sales, respectively, so the company's cost structure was dominated by production costs.

Comparison with Company Calculations

The company currently calculates the cost of production by adding up raw materials, daily wages, and overhead which is estimated at 10% of raw materials. With raw materials of IDR 485,078,500, the overhead according to the estimate is only around IDR 48,507,850. In fact, the factory overhead recorded in the *full costing* calculation is IDR 126,501,500, or equivalent to 26.08% of raw materials. The overhead that is not covered in the company's estimate is around IDR 77,993,650, or 5.50% of *the cost of full costing* production.

This difference indicates that the use of a fixed percentage can make the cost of production lower than it actually is (*undercosting*), as costs such as depreciation of equipment, gas, welding wire, and other supporting equipment are not identified individually. Since the selling price of a company is set from the cost of goods plus profit of 15–25% as well as installation and transportation costs, the cost of goods that are too low has the potential to result in a lower than expected selling price and profit.

Comparison with Variable Costing

For comparison, *the variable costing* method only includes variable production costs, so that the variable production cost is IDR 1,399,442,500 and the fixed overhead of IDR 18,937,500 is treated as period cost. The contribution margin generated is IDR 428,466,932, and the fixed operating profit is IDR 320,821,432, the same as *the full costing result*. This similarity occurs because the company does not have initial or final inventory; the difference in profit between the two methods only appears if there is a difference between the amount of production and sales.

Data Limitations

Several limitations need to be considered. First, the fixed factory overhead that is calculated only comes from the depreciation of production equipment, while other fixed components identified in the research object, such as workshop rental and workshop electricity, have not been reflected as separate accounts in the data obtained. Second, all salaries of employees other than directors are treated as direct labor, so the separation of indirect labor has not been carried out. Third, this study uses annual aggregate data, so the cost of goods per project or per meter cannot be calculated in detail.

CONCLUSION

Based on PT Wiparo Jaya Mandiri's 2025 financial records, this study determined that the total manufacturing cost calculated using the full costing method was IDR 1,418,380,000. Direct labor represented the largest cost component, accounting for 56.88% of total manufacturing costs, followed by direct materials (34.20%) and manufacturing overhead (8.92%). The company's existing practice of estimating manufacturing overhead at 10% of raw material costs resulted in an estimated overhead of IDR 48,507,850, whereas the full costing calculation identified total manufacturing overhead of IDR 126,501,500. The resulting difference of IDR 77,993,650 indicated that the company's existing overhead estimation approach understated manufacturing costs, potentially leading to selling prices that were insufficient to achieve the targeted profit margins. These findings demonstrated the importance of incorporating both fixed and variable manufacturing overhead into product costing to improve cost accuracy and support more reliable pricing decisions. However, because the analysis relied on aggregated annual financial data, the extent of cost underestimation for individual production orders could not be determined.

Future research should incorporate job-level data on direct material consumption, direct labor hours, machine operating hours, and production output measured in linear meters to calculate manufacturing costs for individual projects and per linear meter. Particular attention should be given to distinguishing direct labor from indirect labor and verifying the classification and allocation of workshop rental expenses, electricity, and other manufacturing overhead components. Subsequent studies could also compare alternative overhead allocation bases, including direct labor hours, machine hours, and production output, to identify the methods that most accurately reflect resource consumption across projects with different technical specifications and production complexities. Furthermore, comparing job-level manufacturing costs with actual selling prices and realized profit margins would provide additional evidence regarding the financial implications of implementing the full costing method at PT Wiparo Jaya Mandiri

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CONFLICT OF INTEREST

The authors state that there is no conflict of interest in the research, writing, or publication of this article.

AUTHOR'S CONTRIBUTION

All authors contributed to the preparation of this article. Author 1 (Author 1) played a role in the conceptualization of the research, played a role in the collection and analysis of data, played a role in the interpretation of the results and the preparation of the manuscript, while the other authors contributed to the review, editing, and final approval of the manuscript.

GENERATIVE ARTIFICIAL INTELLIGENCE USAGE STATEMENT

The author states that no generative artificial intelligence was used in the preparation of this article.

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