

The Determination of Cost of Goods Sold with Full Costing Method: A Case Study of Waste Recycling Company

**Arizqi Kurnia Septin, Kafidin Muzakki, Erlyna Tri Rohmiatun, Dian Fahriani,
Mohammad Taufiq, and Chairil Anwar**

Accounting Department
Universitas Nahdlatul Ulama Sidoarjo
Sidoarjo 61218, Indonesia

arizqiks@gmail.com, kafidinmuzakki@gmail.com, erlyna.trisunaryo@gmail.com, dianfahriani.akn@unusida.ac.id,
cakufik@gmail.com, chairilanwar395@gmail.com

Nur Asitah

Institute for Research and Community Services
Universitas Nahdlatul Ulama Sidoarjo
Sidoarjo 61218, Indonesia
nurasitah@unusida.ac.id

Abstract

The use of plastic waste to reduce waste by recycling plastic waste into products of economic value need to be carried out. The purpose of this study was to determine the cost of goods sold using the full costing method at a waste recycling company. Single case study research at the waste recycling company of PT. Abadi Sinar Baru Indah. The study used a quantitative descriptive approach and the data were obtained through interviews, literature studies, and documentation. Accounting data analysis was applied by applying the full costing method. The results show that the full costing method can be applied to determine the selling price of goods sold in waste recycling companies. The full costing method assigns all production overhead costs in the form of fixed costs and variable costs accurately and precisely so that it is more profitable for the company.

Keywords

Accounting, Cost of goods sold, Full costing, Plastic waste, Waste recycling company.

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Biographies

Arizqi Kurnia Septin is a junior researcher of Accounting Department at the Universitas Nahdlatul Ulama Sidoarjo, Sidoarjo, Indonesia.

Kafidin Muzakki is a researcher, lecturer and Head of Program of Accounting Department at the Universitas Nahdlatul Ulama Sidoarjo, Sidoarjo, Indonesia. He earned a Bachelor of Economics from Universitas Muhammadiyah Sidoarjo, Indonesia; and a Master of Accounting from Universitas Pembangunan Nasional Veteran Jawa Timur, Indonesia.

Erlyna Tri Rohmiatun is a researcher and lecturer of Accounting Department at the Universitas Nahdlatul Ulama Sidoarjo, Sidoarjo, Indonesia. She earned a Bachelor of Economics from Universitas Airlangga, Indonesia, and a Master of Accounting from Universitas Wijaya Kusuma Surabaya, Indonesia. Mrs. Erlyna is currently pursuing a Ph.D. in Accounting Science at Universitas Airlangga, Indonesia.

Dian Fahrani is a researcher and lecturer of Accounting Department at the Universitas Nahdlatul Ulama Sidoarjo, Sidoarjo, Indonesia. She earned a Bachelor of Economics from Sekolah Tinggi Ilmu Ekonomi Indonesia Surabaya, Indonesia; and a Master of Accounting Science from Sekolah Tinggi Ilmu Ekonomi Indonesia Surabaya, Indonesia.

Mohammad Taufiq is a researcher and lecturer of Accounting Department at the Universitas Nahdlatul Ulama Sidoarjo, Sidoarjo, Indonesia. He earned a Bachelor of Education in Accounting from Universitas Negeri Yogyakarta, Indonesia; and a Master of Education in Accounting from Universitas Negeri Surabaya, Indonesia.

Chairil Anwar is a researcher and lecturer of Management Department at the Universitas Nahdlatul Ulama Sidoarjo, Sidoarjo, Indonesia. She earned a Bachelor of Agriculture from Universitas Brawijaya, Indonesia; and a Master of Accounting from Universitas Pembangunan Nasional Veteran Jawa Timur, Indonesia.

Nur Asitah is a researcher of the Institute for Research and Community Services, Elementary Education Department at the Universitas Nahdlatul Ulama Sidoarjo, Sidoarjo, Indonesia. Ms. Asitah has published several journals and conference papers. She is currently pursuing a Master of Education at the Universitas Negeri Malang, Indonesia.