

## **ABSTRACT**

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**DETERMINATION OF PRODUCT COSTING WITH THE FULL COSTING METHOD APPROACH AT UD. RATU BAKERY AND CAKE SHOP**

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This study aims to determine the determination of the selling price of products by using a full costing and variable costing approach at UD. RATU BAKERY AND CAKE SHOP .

The type of research used in this study is a case study with a quantitative descriptive approach. Processed data is data in the form of records of production costs such as raw material costs, labor costs, and factory overhead costs. While the data analysis technique used in the study is a full costing method and variable costing in calculating the cost of production in determining the selling price.

The results showed that the magnitude of the costs incurred in the production of bread UD. RATU BAKERY AND CAKE SHOP had a major influence in determining the selling price of the bread itself such as the calculation of the cost of production by using the full costing method to produce a higher value than using the variable costing method. This is because the full costing method includes all costs both fixed and variable in the calculation of the cost of production. And in the presentation of financial statements on UD. RATU BAKERY AND CAKE SHOP, the main recording of costs is still fairly simple.

Bibliography (2012-2023)