THE INFLUENCE OF COST OF PRODUCTION FULL COSTING AND VARIABLE COSTING METHODS ON SALES RESULTS (CASE STUDY IN KRIPIK CUMI COMPANY IN BANGKA DISTRICT)

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Abstract : *This research aims to determine the effect of the cost of production using the full costing method and variable costing on sales results at Kripik Cumi company in Bangka Regency. The approach used in this research is a comparative approach which intends to compare different conditions to a problem. The data used are primary data and secondary data, namely data obtained by researchers directly on the object of research and data already available from other parties. Determination of the sample carried out by purposive sampling, namely the sample selected using certain considerations and the number of samples used in this study, data analysis techniques using financial analysis and statistical analysis, financial analysis used in the form of calculating the cost of production, while statistical analysis used are multiple regression and hypothesis testing. The results of the research revealed that the cost of goods manufactured using the full costing method obtained higher yields than the variable costing method. The results of statistical analysis, that the magnitude of the influence of the two costs of production on sales results is 95.2%, and the results of the hypothesis test of the cost of production using the full costing method and the costing variable have a significant effect on sales results, while the results of partial hypothesis testing that have an effect are only price. cost of production of variable costing on sales results, so the company is advised to use the variable costing method.*

Keywords: *Full Costing Method, Variable Costing Method and Sales Results*

1. Introduction
1.1. Background

The growth of small and medium enterprises is very rapid and has resulted in increasingly tight business competition both in the local and national scope. This intense competition requires entrepreneurs to find ways to maintain their business, so companies must be able to increase their work effectiveness in order to increase the company's competitiveness and have the right and careful strategy to be able to survive in the competition. Companies need to make policies that refer to the creation of work efficiency and effectiveness, these policies can be in the form of setting the cost of production (Rahmawati, et al. 2014). Companies that carry out the production process by processing raw materials into finished products really need a system for calculating the cost of production. The cost of production is the basis for determining the company's profit and also serves as a guideline for determining product selling prices. The calculation of the cost of production for each company is expected to be able to calculate accurately based on proper accounting procedures.

According to Hansen and Mowen (2013), the cost of production consists of direct raw materials, direct labor and factory overhead costs. So, it can be concluded that the cost of production includes costs - raw material costs/direct costs, direct labor costs and indirect production costs. The calculation of the cost of production associated with the cost accounting cycle begins with the recording of direct labor costs and factory overhead costs consumed for production, and ends with the determination of the cost of production. The company's cost of production must first calculate the costs incurred during the production process, to achieve the profit desired by the company, one of the important things is cost control. In the production process, the company will incur costs from manufacturing to producing finished goods ready for sale.

The background of this research is due to differences in the calculation of the cost of production carried out by companies without applying methods in the accounting system, so that in determining the selling price using only estimates. Based on the accounting system, in determining the cost of production, two methods can be used, namely the full costing method and variable costing. In the full costing method, all costs are taken into account, both fixed and variable, while variable costing is a management accounting method used to calculate production costs using only variable production costs. From the description above, this study will discuss the effect of applying the full costing method and variable costing in calculating the cost of production, while for research objects in small industries making "Kripik Cumi" in Bangka Regency.

1.2. Problem Statement
In this research, the problem is formulated as follows:
1. How does the full costing and variable costing method influence the cost of production on sales results?
2. How does the full costing method influence the cost of production on sales results?
3. What is the effect of the production price of the Variable Costing method on sales results?

1.3. Research purposes
The purpose of this research is to assist companies in calculating the cost of goods manufactured by using an appropriate accounting system, both the Full Costing method and the Variable Costing method and its effect on sales results.

2. Underlying Theory
2.1. Cost of Production Theory
According to Dunia (2015) states that, the cost of production costs are collected according to jobs (jobs) parts (departments) or broken down according to cost centers (cost pools), products and services. Meanwhile, according to Sofia and Septian (2015) stated that the cost of production is the cost of goods and purchased to be processed to completion, both before and after during the current accounting period. All of these costs are inventory costs, that is, all product costs that are considered assets on the balance sheet when incurred and then become cost of goods sold when the product is sold. Cost of goods sold includes all production costs incurred for goods sold. While the definition of cost of production according to Dewi (2017) states that, cost of production is the cost of goods purchased to be processed until they are finished, both before and during the current accounting period. From the understanding of the cost of production that has been stated above, it can be concluded that the cost of production is a number of production costs that occur during a certain period to obtain and process raw materials into finished goods.

Elements of Cost of Production To determine the absolute cost of production, a basis for valuation and determination of periodic profit and loss is needed. Production costs are classified according to the type or object of expenditure. This is important so that the collection of cost data and its allocation which often requires high accuracy, such as determining the level of product completion in a mass production process can be done easily. According to Komara (2016) the elements of the cost of production include: raw material costs, direct labor costs and indirect production costs or factory overhead costs. The elements of production costs according to Mulyadi (2015) are divided into 3, namely: a). Cost of Raw Materials (Direct Material), b) Cost of Labor (Direct Labor), c). Factory Overhead Cost.

The purpose of determining the cost of production is to determine the exact amount of cost per unit of finished product, so that a company's profit or loss per period can be identified. According to Mulyadi (2015), information on the cost of production which is calculated for a certain period of time is useful for management to: 1). Determining Product Selling Price, 2). Monitor the Realization of Production Costs, 3). Calculating Periodic Profit or Loss, 4). Determining Cost of Inventory. Furthermore, according to Mulyadi (2015), the method of determining the cost of production, namely: 1). Full Costing Method, 2). Variable Costing Method.

2.2. Full costing method theory

The full costing method according to Mulyadi (2015) is a method of determining the cost of production which takes into account all elements of production costs into the cost of production, which consists of raw material costs, direct labor costs, and factory overhead costs, both variable and fixed. The Cost of Production calculated using the full costing approach consists of elements of production costs plus variable and fixed non-production costs.

2.3. Variable Costing Method Theory

The Variable Costing Method according to Mulyadi (2015) provides the following definition of variable costing: Variable costing is a method of determining the cost of production which only takes into account the cost of production that behaves variable into the cost of production, which consists of raw material costs, direct labor costs, and variable factory overhead. The variable costing method separates cost information based on behavior in relation to changes in the volume of production activities. The cost of production is calculated using the variable costing approach consisting of elements of variable cost of production plus variable non-production costs (Mulyadi, 2015).

2.4. Differences in Full Costing and Variable Costing Methods

According to Mulyadi (2015) the full costing and variable costing methods are methods of determining the cost of production. The main difference between the two methods lies in the treatment of fixed production costs. The difference in the treatment of fixed production costs will have an impact on: (1) calculation of the cost of production and (2) presentation of the income statement.

The difference from the angle of Cost of Production, namely between the full costing method and variable costing lies in the treatment of indirect production fixed costs. In the full costing method, an element of production costs is included because it is still related to the manufacture of products based on tariffs (budget), so that if the actual production is different from the budget, there will be under or over loading. However, variable costing treats fixed indirect production costs not as an element of the cost of production, but is more appropriate to include them as periodic costs, namely by charging all of them to the period in which these costs

were incurred so that in variable costing there is no more or less loading. The cost elements in the full costing method consist of raw material costs, direct labor costs and factory overhead costs, both fixed and variable. While the cost elements in the variable costing method consist of raw material costs, direct labor costs and factory overhead costs which are variable in nature and do not include fixed factory overhead costs.

As a result of these differences lead to other differences, namely: (a). In the full costing method, what is referred to as production costs are all costs related to the production function, both direct and indirect, fixed and variable. Meanwhile, in the variable costing method, the "behavior" approach is used, meaning that the calculation of cost of goods and presentation in profit and loss is based on cost behavior. Production costs are burdened with variable costs only, and fixed costs are considered not production costs, (b) In the full costing method, period costs are defined as costs that are not related to production costs, and these costs are incurred in order to maintain the capacity expected to be achieved by the company, by In other words, period costs are operating costs. In the variable costing method, what is meant by costs that each period must be incurred or charged without being affected by changes in activity capacity. In other words, period costs are fixed costs, both production and operation. (c) According to the full costing method, fixed overhead costs are included in the cost of goods, while in variable costing these costs are treated as periodic costs. Therefore, when the product or service in question is sold, the cost is still attached to the inventory of the product or service. Whereas in variable costing, these costs are recognized immediately as expenses when they are incurred. (d) If factory overhead costs are assigned to products or services based on predetermined rates and the amount differs from the actual factory overhead costs, the difference may be in the form of over-applied factory overhead. According to the full costing method, the difference can be treated as an addition or subtraction to the cost of goods that have not yet been sold (cost of goods sold). (e) In the full costing method, the calculation of profit and loss uses the term gross profit, namely the excess of sales over the cost of goods sold. (f) In variable costing, use the term contribution margin, namely the excess sales of variable costs.

Viewed from the point of presentation of the Income Statement, the differences in profit and loss in the full costing method and the variable costing method are: (a) In the full costing method, delays may occur as fixed factory overhead costs in the current period to the next period if not all products in the same period same. (b) In the variable costing method all fixed factory overhead costs have been treated as expenses in the current period, so that there is no part of the overhead costs in the current year that are charged to the following year. (c) Total ending inventory in the variable costing method is lower than the full costing method, because in variable costing only variable production costs can be calculated as production costs. (d) The full costing profit and loss statement does not distinguish between fixed costs and variable costs, so that it is quite adequate for the analysis of the relationship between volume costs and profits in the framework of planning and control.

2.5. Thinking Framework

The research framework which is a conceptual model of how the theory of relationships with various factors that have been identified as important issues, while the framework in this research is as follows:
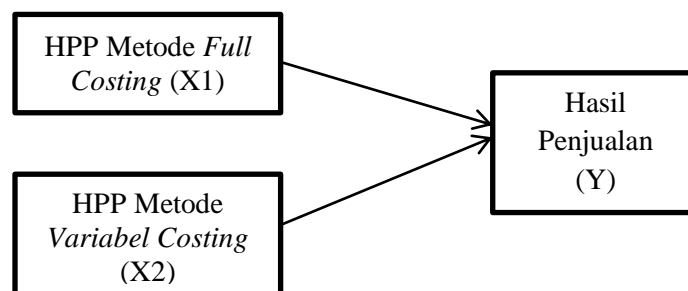
Figure 1. Thinking Framework

2.6. Research Hypothesis

The hypothesis is a temporary answer to the research problem and the answer still needs to be tested empirically for its truth. The hypothesis can also be stated as a theoretical answer to the research problem formulation, not yet an empirical answer with data. The research hypothesis is as follows:

H1: There is an effect of the cost of production using the full costing method and variable costing on sales results.

H2: There is an effect of the full costing method of cost of production on sales results.

H2: There is an effect of the cost of production using the variable costing method on sales results.

3. Research Methodology

3.1. The scope of research

This research was conducted at the Squid Chips Company. This type of research is descriptive quantitative, namely the description of the object of research seen from sources or financial information in the form of production cost reports and information regarding the general description of the company. According to Arikunto (2013), that quantitative research is required to use more numbers, starting from data collection, interpretation of the data, and the appearance of the results.

This type of research was chosen because it aims to determine the calculation of the cost of production. Provide an overview or explanation of a situation or phenomenon. This means that the quantitative descriptive method will describe how the full costing method identifies production costs (raw material costs, direct labor costs and variable and fixed factory overhead costs). Besides that, the variable costing method is used to identify production costs (raw material costs, direct labor costs, and variable factory overhead costs).

The research approach used in this study is a comparative research approach. According to Arikunto (2013), that comparative research will be able to find similarities and differences about objects, about people, about work procedures, about ideas, criticism of people, groups, of an idea of a work procedure. Meanwhile, according to Kuncoro (2013) comparative research is research that seeks to explain and determine the causes or reasons for differences in the behavior or status of groups of individuals. So it can be concluded that comparative means comparison. Therefore, this study intends to make a comparison of different conditions to a problem.

3.2. Data Sample

According to Sugiyono (2016) The sample is part of the number of characteristics possessed by the population. Sample measurement is a step to determine the size of the research estimate. The determination of the sample was carried out by purposive sampling, namely the sample selected using certain considerations and the number of samples used in this study. The sample in this study is 60 monthly data from a 5 years period in the form of elements forming the cost of production and sales results.

3.3. Research Variable

The variables in this study can be divided into:

1. Independent Variable

   The independent variable is the variable that influences or causes the change or the emergence of the dependent variable. In this study, the independent variables (independent variables) are the cost of production using the Full Costing method (X_1) and the cost of production using the Variable Costing method (X_2).

2. Dependen Variable

   The dependent variable is the variable that is affected or is the result, because of the independent variables. In this study, the dependent variable is sales results (Y).

3.4. Data Types and Sources

The types of data used in this research are primary data and secondary data. Primary data (Primary Data) according to Sugiyono (2016) is data obtained from direct collection in the field, in the form of individual or group subject (person) opinions, observations of an object (physical), events or activities and test results. Secondary data according to Sugiyono (2016), is a data source that does not directly provide data to data collectors, for example through other people or through documents. Secondary data sources are complementary data sources that function to complement the data required by primary data.

3.5. Method of collecting data

The data collection methods to be used in this study are: a). Interview, interview is a Question-and-answer process between researchers and research subjects. In this study, data collection techniques were carried out by conducting question and answer directly to the owner of the company related to the calculation of the cost of production and the development of the company. b). Observation. Observation is often interpreted as observation. Observation is a data collection tool that is carried out by systematically observing and recording the symptoms investigated. Actually, what is meant by observation here is the data collection method used to collect research data in the sense that the data is collected through observation by researchers using the five senses. c). Documentation According to Sugiyono (2016), documentation is a record of past events. Documents can be in the form of writing, pictures, people or works.

This data collection is also in the form of secondary data in the form of documents or in the form of financial reports relating to business activities that occur at the Squid Chips Company in Bangka Regency.

3.6. Data analysis technique

The data that has been obtained from this study is calculated using the calculation of the cost of production, namely by using the full costing and variable costing methods to determine the cost of production. This is done to trace direct and indirect cost objects and find out the factory overhead costs of the company. The calculation results are then analyzed to serve as the basis for determining the most effective and efficient production cost for the company.
Data analysis used in this study are:

a. financial analysis. This analysis is used to explain calculations using the full costing method and variable costing in determining the cost of production.
b. Statistical analysis, statistical analysis used is the classical assumption, multiple regression analysis, analysis of determination and hypothesis testing.

4. Research Results And Discussion

4.1. Description of the Research Object

The Squid Chips Company is a home industry or small and medium enterprise (SMEs) engaged in the manufacture of squid chips. The brand used is Nina Squid Chips. This business is a family business founded by Ms. Suhertina in 2009. By observing the potential for natural resources and raw materials that are quite abundant on the island of Bangka, these products have been marketed outside the region, such as the islands of Java and Sumatra. Sales results for each year increased by an average of 7.5%, with a gross profit growth of 3%.

4.2. Descriptive Analysis

4.2.1 Raw Material Costs

According to Mulyadi (2015) the cost of raw materials is a cost that forms part of the entire finished product. The raw materials used for production are obtained from local purchases by fishermen. For the use of raw material costs each year as follows: 2017 Rp. Rp. 236,250,000, in 2018 Rp. 252,100,000, in 2019 Rp. 272,900,000, in 2020 Rp. 312,500,000 and in 2021 Rp. 345,600,000. The average use of raw materials during production is Rp. 283,870,000.

4.2.2 Labor costs

According to Mulyadi (2015) labor is a cost which is a physical or mental effort incurred by employees to process products. Labor cost is the price charged for the use of human labor. As for the imposition on labor costs: in 2017 it was Rp. 38,200,000, in 2018 Rp. 43,800,000, in 2019 Rp. 51,500,000, in 2020 Rp. 62,900,000, in 2021 Rp. 72,600,000. or an average annual labor cost of Rp. 53,800,000.

4.2.3. Factory Overhead Cost

According to Mulyadi (2015) factory overhead costs are production costs in addition to raw material costs and direct labor costs. The fixed factory overhead costs used to produce are as follows: in 2017 it was IDR 7,300,000, in 2018 it was IDR 7,653,000, in 2019 it was IDR 8,321,000, in 2020 it was IDR. 8,569,000, in 2021 Rp. 8,982,000. or the average annual fixed factory overhead cost of Rp. 8,165,000. While the variable factory overhead costs used to produce are as follows: in 2017 Rp. Rp. 42,192,000, in 2018 Rp. Rp. 44,449,000, in 2019 Rp. Rp. 45,909,000, in 2020 Rp. Rp. 48,133,000, in 2021 Rp. Rp. 52,758,000. or the average variable factory overhead costs Rp. Rp. 46,688,200.

4.2.4. Product Sales Results.

Product Sales Results. Sales results obtained from sales transactions to consumers (buyers). The number of sales results is the selling price per unit multiplied by the number of units sold. The sales proceeds from this business are as follows: in 2017 it was IDR 557,180,240, in 2018 it was IDR 577,683,320, in 2019 it was IDR. 613,380,600, in 2020 Rp. 682,721,160, in 2021 Rp. 743,907,000, or an average annual sale of Rp. 634,974,464.

4.3 Financial Analysis

The financial analysis used is an analysis of the calculation of the cost of production using the full costing method and the analysis of the cost of production using the variable costing method.

4.3.1 Calculation of Cost of Production with Full Costing Method

Calculation of cost of goods using the full costing method applies calculations using all elements of production costs, including raw material costs, direct labor costs, and factory overhead costs, both fixed and variable.

Table 1
Calculation of HPP Full Costing Method

Year	Fee Type				Cost of goods sold
	Material Cost raw	Energy Costs Work	Fixed Factory Overhead	Variable Factory Overhead	
2017	Rp.236.250.000	Rp.38.200.000	Rp.7.300.000	Rp.42.192.000	Rp.323.942.000
2018	Rp.252.100.000	Rp.43.800.000	Rp.7.653.000	Rp.44.449.000	Rp.348.002.000
2019	Rp.272.900.000	Rp.51.500.000	Rp.8.321.000	Rp.45.909.000	Rp.378.630.000
2020	Rp.312.500.000	Rp.62.900.000	Rp.8.569.000	Rp.48.133.000	Rp.432.102.000
2021	Rp.345.600.000	Rp.72.600.000	Rp.8.982.000	Rp.52.758.000	Rp.479.940.000

4.3.2 Calculation of Cost of Production with Variable Costing Method

The Variable Costing Method is a method of calculating cost of goods that takes into account the cost of goods manufactured with variable behavior into the cost of production, which consists of raw material costs, direct labor costs, and variable factory overhead costs.

Table 2
Calculation of HPP Variable Costing Method

Year	Fee Type			Cost of goods sold
	Material Cost raw	Energy Costs Work	Fixed Factory Overhead	
2017	Rp.236.250.000	Rp.38.200.000	Rp.42.192.000	Rp. 316.642.000
2018	Rp.252.100.000	Rp.43.800.000	Rp.44.449.000	Rp. 340.349.000
2019	Rp.272.900.000	Rp.51.500.000	Rp.45.909.000	Rp. 370.309.000
2020	Rp.312.500.000	Rp.62.900.000	Rp.48.133.000	Rp. 423.533.000
2021	Rp.345.600.000	Rp.72.600.000	Rp.52.758.000	Rp. 470.958.000

According to Sujarweni (2015), that with the variable costing approach, of all the elements of production costs, only variable production costs are calculated as elements of the cost of the product. Therefore, the variable costing approach for management is better used as a planning tool and making short-term decisions that do not require consideration of non-production costs.

4.4. Statistic analysis

The statistical analysis used is parametric statistics multiple regression, this multiple regression is applied between the independent variables obtained from the cost of goods manufactured using the full costing method (X_1) and variable costing (X_2). While the number of sample data processed is 60, namely monthly data from a period of 5 years (2017 to 2021).

4.4.1. Classic assumption test

4.4.1.1. Normality test

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2017). The normality test uses a statistical method, namely the One Sample Kolmogrov-Smirnov test.

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.98290472
Most Extreme Differences	Absolute	.169
	Positive	.140
	Negative	-.169
Kolmogorov-Smirnov Z		1.313
Asymp. Sig. (2-tailed)		.064

a. Test distribution is Normal.

b. Calculated from data.

Based on the table above, it can be seen that the Kolmogorov-Smirnov magnitude is 1.313 and is significant at 0.064. If the significant value is > 0.05, the distribution of the residual data is normal. The results of this study indicate that a significant $0.064 > 0.05$ means that the data tested is normally distributed.

4.4.1.2. Multicollinearity Test

The multicollinearity test aims to test whether the regression model found a correlation between the independent (independent) variables. (Ghozali, 2017). A good regression model should not have multicollinearity. To detect the presence or absence of multicollinearity in the regression model, that is by looking at the tolerance value and the opposite variance inflation factor (VIF). The cutoff value that is commonly used to indicate the presence of multicollinearity is a tolerance value > 0.10 or the same as a VIF value < 10.

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1 (Constant)	1.052E7	1311419.438		8.024	.000		
HPP Full costing	.026	.042	.024	.615	.541	.540	1.851
HPP Variabel costing	1.290	.053	.959	24.303	.000	.540	1.851

a. Dependent Variable: Hasil penjualan

Based on the table above, it can be seen that the tolerance value of the HPP Full Costing variable is 0.540, and the HPP Variable Costing is 0.540, having a tolerance value of > 0.10. as well as the VIF value of the HPP Full Costing variable of 1.851, and the HPP Variable costing of 1.851 has a value < 10. So it is concluded that the HPP variable full costing method and variable costing to sales results do not occur multicollinearity.

4.4.1.2. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual of one observation to another fixed observation, then it is called homoscedasticity and if it is different it is called heteroscedasticity.
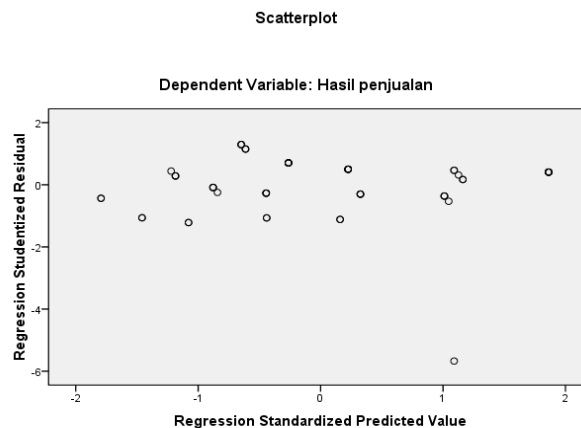
Based on the picture above, it can be seen that the dot pattern spreads above and below zero and does not gather in one place, and does not form a specific pattern such as a wave, widens then narrows. This shows that there is no heteroscedasticity in the data to be used, so that the regression model is feasible to use.

4.4.2. Regression Analysis
Regression analysis in this study was used to determine the effect of the full costing method of production cost and the variable costing method on sales results. The results of the regression analysis in this study are as follows:

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.052E7	1311419.438		8.024	.000
HPP Full costing	.026	.042	.024	.615	.541
HPP Variabel costing	1.290	.053	.959	24.303	.000

a. Dependent Variable: Hasil penjualan

Regression equation: $Y = 1.052E7 + 0.026X1 + 1.290X2$

The coefficients of the regression equation above can be interpreted as follows:
1. The constant value in the regression equation is 1.052E7 indicating that if the cost of goods manufactured by the full costing method and the cost of production by the variable costing method are 0, then the amount of sales is 1.052E7 units or an increase of 1.052E7.
2. The regression coefficient of the variable cost of goods manufactured by the full costing method (X_1) is 0.026 indicating that if the variable cost of goods manufactured by the full costing method is increased by one unit, the sales variable will increase by 0.026 rupiah units provided the other variables are constant.

3. The regression coefficient of the cost of goods manufactured variable costing method (X_2) is 1,290 indicating that if the cost of goods manufactured variable costing method increases by one unit, the sales variable will increase by 1,290 units provided the other variables are constant.

4.4.3. Determination Analysis

Analysis of the coefficient of determination in this study was used to determine how much influence the cost of goods manufactured by the full costing method had and the effect of the cost of goods manufactured by the variable costing method on sales results. The results of the analysis are as follows:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.976[a]	.952	.950	1661994.742

a. Predictors: (Constant), HPP Variabel costing, HPP Full costing

Based on the table above, it is known that the value of R Square (R^2) obtained is 0.952 or 95.2%. This means that the sales variable is 95.2% influenced by the independent variable cost of goods manufactured using the full costing method and the effect of cost of goods manufactured by the variable costing method, while the remaining 4.8% is determined by other variables not included in this study.

4.4.4. Simultaneous Hypothesis Test (F)

In this study the F test was used to examine the effect of the independent variables consisting of the full costing method of production costs and the effect of variable costing method production costs on sales simultaneously. The results obtained are as follows:

ANOVA[b]

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3.126E15	2	1.563E15	565.805	.000[a]
Residual	1.574E14	57	2.762E12		
Total	3.283E15	59			

a. Predictors: (Constant), HPP Variabel costing, HPP Full costing

b. Dependent Variable: Hasil penjualan

With decision criteria: If sig < 0.05 then H_0 is rejected or Ha is accepted and if sig > 0.05 then H0 is accepted or Ha is rejected. Based on the table above, it can be seen that the significant results of F are 0.000 < 0.05, so H_0 is rejected or Ha is accepted, which means that the cost of production using the full costing method and the cost of production using the variable costing method have a significant effect on sales results.

4.4.4.1. Partial Test (t)

The t statistical test basically shows how far the influence of one independent variable individually explains the variation of the dependent variable (Ghozali, 2017).

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.052E7	1311419.438		8.024	.000
HPP Full costing	.026	.042	.024	.615	.541
HPP Variabel costing	1.290	.053	.959	24.303	.000

a. Dependent Variable: Hasil penjualan

With decision criteria: If sig < 0.05 then H_0 is rejected or Ha is accepted and if sig > 0.05 then H0 is accepted or Ha is rejected. Based on the table above, it can be seen that the significant results of the cost of production using the full costing method are $0.541 > 0.05$, so H_0 is accepted or H_a is rejected, which means that the cost of production using the full costing method does not have a significant effect on sales results. While the significant results of the cost of production using the variable costing method are $0.000 < 0.05$, then H_0 is rejected or Ha is accepted, which means that the cost of production using the variable costing method has a significant effect on sales results.

5. Conclusion and Suggesion
5.1. Conclusion
1. The calculation of the cost of production using the full costing method yields higher results than the variable costing method. If the company expects the same profit from the two methods, then the cost of goods sold using the full costing method will be higher than the variable costing method.
2. The effect of the full costing method of production costs and the variable costing method of production costs on sales results is very large, namely 95.2%. And this is also proven by the results of simultaneous hypothesis testing, that the cost of production using the full costing method and the cost of production using the variable costing method have a significant effect on sales results.
3. If the cost of goods manufactured by the full costing method and the cost of goods manufactured by the variable costing method are carried out by testing the hypothesis partially on sales results, there will be different results. The cost of goods manufactured by the full costing method has no effect on sales results, while the cost of goods manufactured by the variable costing method has a significant effect on sales results.

5.2. Suggestion
1. The results of this study can be considered and used as evaluation material for companies in determining the cost of production. It is advisable to apply the variable costing method in calculating the cost of production.
2. The limitations of this study are the limitations of obtaining data on production costs that have not been recorded in accounting. It is suggested to the company to properly and correctly control the records of production costs transactions in accordance with the accounting system.

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