

The Effect of Raw Material Cost and Direct Labor Cost on Selling Prices in Manufacturing Companies in the Consumer Goods Industry Sector of the Pharmaceutical Sub-Sector Listed on the Indonesia Stock Exchange

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Abstract

Covid 19 is a phenomenon that occurs in the world, especially Indonesia, in dealing with this phenomenon, of course the health sector is at the forefront of dealing with Covid 19, especially in the pharmaceutical sector which provides various types of drugs. With the large demand and scarcity of medicines and supplements to maintain immunity to avoid the spread of Covid 19, the raw materials for medicines have experienced a significant increase in prices. The Effect of Raw Material Costs and Direct Labor Costs on Selling Prices in Manufacturing Companies in the Consumer Goods Industrial Sector in the Pharmaceutical Sub-Sector Listed on the Indonesia Stock Exchange (IDX) is a research project the authors are interested in undertaking based on the phenomena that they observe. both individually or simultaneously. The research carried out is quantitative research with the hypothesis used, namely the two-party test. The analytical technique used is the Normality Test, Product Moment Correlation Test, Multiple Correlation Test, Multiple Linear Regression Test, Coefficient of Determination, T Test, F Test. Statistical calculations using SPSS Version 26.

Keywords: Raw Material Cost and Direct Labor Cost, Selling Price.



A. INTRODUCTION

One metric used to assess people's welfare is their health. <https://ijsoc.goacademica.com/index.php/ijsoc/article/view/1161> There are four primary elements that impact public health: behavior, health services, environment, and heredity. Environmental variables are the largest factor and have a significant impact on health. Aiming to produce a healthy physical, chemical, biological, and social environment that enables each person or community to reach the best possible level of health, environmental health initiatives are a type of preventative action (Law No. 36 of 2009 on Health).

During Covid 19 drugs are the main preventive tool in improving body health, so that the demand for drugs increases which has an impact on production and selling prices will be high with high demand, as for drugs that are widely consumed by the public in maintaining health to avoid the spread of Covid 19 including the following:

Table 1. The Highest Retail Price of Drugs During a Pandemic *Corona Virus Disease 2019 (COVID-19)*

No.	Drug Name	Unit	HET (Rp)
1	Favipiravir 200 mg Tablet	Tablet	22.500
2	Remdesivir 100 mg Injection	Vial	510.000
3	Oseltamivir 75 mg Kapsul	Kapsul	26.000
4	Intravenous Immunoglobulin 5% 50 ml Infus	Vial	3.262.300
5	Intravenous Immunoglobulin 10% 25 ml Infus	Vial	3.965.000
6	Intravenous Immunoglobulin 10% 50 ml Infus	Vial	6.174.900
7	Ivermectin 12 mg Tablet	Tablet	7.500
8	Tocilizumab 400 mg/20 ml Infus	Vial	5.710.000
9	Tocilizumab 80 mg/4 ml Infus	Vial	1.162.200
10	Azithromycin 500 mg Tablet	Tablet	1.700
11	Azithromycin 500 mg Infus	Vial	95.400

Source: *KEPMENKES, NUMBER HK. 01.07/MENKES/4826/2021*

The increase in drug prices due to the large dependence of the Indonesian pharmaceutical industry on imports of raw materials for drugs and medical devices is in the spotlight amid the corona pandemic. The lack of production abroad in line with various social restrictions, due to struggles with other countries made Indonesia "limp", the pharmaceutical industry increased the selling prices of several products including drugs due to the increase in raw material prices. The price of medicinal raw materials is still mostly impo due to fluctuations in the rupiah exchange rate against the United States dollar (US). This price increase is needed to compensate for the high exposure to raw material expenses which amounted to 70% of the total cost of goods. Meanwhile, the exposure to imported raw materials still reaches 95% of the total raw materials used for production.

With increasing demand, it is related to the selling price which has increased, this is influenced by several elements, namely raw materials and direct labor costs to the selling price of the product itself. As for raw materials according to experts Sujarweni V.W. (2019), raw materials have the definition of a product in this case, namely complement in increasing endurance in the Covid-19 era. And it is inseparable in making products from direct labor costs which according to Lestari Wiwik (2020), direct labor costs are all labor that carries out production poses that can be traced to semi-finished products and finished products constitute the largest part of direct labor costs. With the increase in raw material prices and direct labor costs, the selling price of a product will also increase directly according to Tjiptono Fandy (2019) definition of selling price is the only element of marketing contributions that bring income or income to the company. It can be concluded that the pharmaceutical sector in the Covid-19 era has had a positive impact and has experienced stability in getting profits in the current period.

The aim of this research is to analyze the influence of raw material costs and direct labor costs on selling prices in manufacturing companies in the consumer goods industry sector, pharmaceutical sub-sector listed on the Indonesian Stock Exchange.

B. LITERATURE REVIEW

Law No. 36 of 2009 of the Republic of Indonesia on Health states that good health is a prerequisite for a prosperous social and economic existence and refers to the state of well-being of the body, spirit, and society. In this way, mental well-being is a crucial aspect of total health, which is characterized as a dynamic state in which individuals adapt to changes in their physical, social, and economic contexts to preserve their general well-being. Mental, physical, and social components all contribute to overall health.

According to Lestari Wiwik (2020), cost is cash or cash equivalent value sacrificed to obtain goods or services that are expected to provide current or future benefits for the organization, and according to Sujarweni V. W (2019), cost in the broadest sense is the sacrifice of economic resources measured in units of money in its attempt to obtain something to achieve a particular goal. Meanwhile, according to Mulyadi about Cost Accounting (2018), cost is an object processed by cost accounting. In a broad sense cost is the sacrifice of economic resources, measured in units of money, that has occurred or that is likely to occur for a particular purpose.

According to the description given above, the value of the sacrifices made throughout a product's production process, expressed in units, or the application of market pricing is what constitutes a cost. so cost is the amount of funds spent by the company with the aim of producing a product and service.

1. Raw Material Cost

According to Lestari Wiwik (2020), direct raw material costs are all materials that can be identified with finished products, which can be traced to semi-finished products and finished products, and constitute the largest share of production costs. According to Sujarweni V. W (2019), raw materials have a definition of ingredients that are the main components that make up the whole of the finished product. According to Harahap (2021), raw material costs are the acquisition prices of raw materials used in product processing. Raw material costs consist of the quantity of materials in the production process multiplied by the purchase price of the materials. According to Nova Berliana (2021), direct material costs are the raw materials used to produce finished goods which can be physically identified in the finished goods. Meanwhile, according to Mulyadi (2018), raw materials are materials that form the overall part of the finished product. From the description above, it can be concluded that the cost of raw materials is all materials that run the main components in the production process.

2. Direct Labor Cost

According to experts Mulyadi (2018), direct labor is the mental or physical effort that employees make in order to process things. According to Sujarweni V.W. (2019), labor costs are the expenses related to using this type of human labor. On the other hand, defines direct labor costs as labor expenditures associated with production that are directly related to the products produced. According to Tjiptono, F.; Anastasia (2018), wages paid to workers who perform tasks in the production process are known as direct labor costs.

Direct labor costs include salaries, benefits, and health insurance for workers engaged in the production of goods. Meanwhile, according to Thenu et a. (2021), direct labor costs are labor costs that can be identified with a particular operation or process required to complete the products of the company. These costs define the cost elements of the product which, together with the cost of direct raw materials, are referred to as prime costs and with factory overheads are referred to as conversion costs. Law No. 13 of 2003 Chapter 1 Article 1 Paragraph 2 defines direct labor as any person who can work to generate commodities and/or services to suit their own needs or the requirements of the community.

3. Selling Price

According to Lestari Wiwik (2020), selling price is a figure that covers the full cost of production and is added with a reasonable amount of profit or gain. According to Sari et a., (2021), selling price is the amount charged by a business unit to buyers or customers for goods or services sold or delivered. Meanwhile, according to Sujarweni V. W. (2019), conclude the selling price is the amount of money charged for a product or service, or the amount of value that consumers exchange for benefits, because they own or use the product or service. According to the definition given above, the selling price is equal to the total cost incurred by the business in producing a good or service plus the percentage of profit the business hopes to make. percentage of profit that the business hopes to make.

C. METHOD

The research method is basically a scientific way to get data with specific purposes and uses, claims Sugiyono (2019). In the meantime, the research method is a systematic approach to gathering data for certain applications and goals. In order to accomplish these aims, a strategy that is pertinent to the desired outcomes is required. According to Subagio (2021), research methodology is a way to find out the results of a specific problem or so-called research problem. Research methodology involves choosing the right method to achieve research objectives and ensuring that the research results obtained can be said to be valid. Make sure that the findings of the research are considered legitimate. Research methods can be classified into two categories: qualitative research methods and quantitative research methods.

The research methodology utilized in this study is quantitative, in accordance with the author's data collection methods. Because quantitative approaches are grounded on positivism, they are also known as positivistic methods. Because

research data is presented as numbers and I s analyzed using statistics, this approach is known as a quantitative method, claims Sugiyono (2019).

Data gathering methods in accordance with Sugiyono (2019), data collection can be done in various settings, various sources and various ways. A secondary data source is the kind of source that was employed in this investigation. According to Sugiyono (2019), conclude that secondary sources are those that don't give data to data collectors directly; these could be other parties, other persons, or documents. In this study, secondary data collection is the method used to acquire data. Information gathered from the websites of the Indonesia Stock Exchange (IDX) and the business, namely in the form of financial reports from manufacturing firms in the pharmaceuticals and industrial products and consumer goods sub-sectors from 2017 to 2021.

According to Sugiyono (2019), population is a generalization area consisting of objects/subjects that have certain quantities and characteristics set by researchers to study and then draw conclusions". Based on the explanation above based on the explanation above, the authors of this study raised five years for the 2017–2021 period, so the population is 55 population data. The study's population is the financial statements of manufacturing companies in the consumer goods industry sector of the pharmaceutical subsector (11) listed on the Indonesia Stock Exchange (IDX).

Purposive sampling is a technique for determining samples with certain considerations. The criteria for sample taking in the author's research are as follows:

1. Companies listed in the Pharmaceutical sub-sector company on the Indonesia Stock Exchange (IDX);
2. The company has completed financial reports consisting of Annual Report reports starting from 2017-2021;
3. Pharmaceutical companies that sell medicinal products related to covid 19 treatment.

Eight of the eleven businesses listed in the Pharmaceutical Sub Sector on the Indonesia Stock Exchange satisfy the three criteria the researcher established, according to the aforementioned criteria. Therefore, the sample data chosen by the researcher, and covering a 5-year period from 2017 to 2021, results in a total of 40 research data samples.

According to Sugiyono (2019), data analysis is an activity after data from all respondents or other data sources have been collected. The activities in data analysis are grouping data based on variables and types of respondents, tabulating and based on variables from all respondents, presenting data for each variable being studied, performing calculations to answer the problem formulation, and performing calculations to test the hypothesis that has been proposed. The data analysis technique in quantitative research uses statistics. There are two types of statistics used for data analysis in research, namely descriptive statistics and inferential/probability statistics. The analysis techniques used are Normality Test, Product Moment Correlation Test, Multiple Correlation Test, Multiple Linear Regression Test, Determination Coefficient, T Test, F Test. Statistical calculations use SPSS Version 26.

D. RESULTS AND DISCUSSION

The computation findings and interpretation of each analysis tool utilized in this research will be covered in this data analysis and hypothesis testing study. This study makes use of secondary data from the Indonesia Stock Exchange's financial report, including up to 40 research samples. The report of direct labor costs (X2) and raw material costs (X1) on the selling price (Y) is the main subject of this study. The author used a variety of statistical testing techniques in this study, including the determination coefficient, t test, f test, product moment correlation analysis, multiple correlation, and multiple linear regression.

1. Data Normality Test

The data normality test is used with the aim to know the distribution in the variable that will be used in the research. The hypothesis that has been formulated in this research is tested with parametric statistics. The use of parametric requires that the data of each variable to be analyzed must be normally distributed.

Table 2. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	.0002197
	Std. Deviation	106515086857.12780000
Most Extreme Differences	Absolute	.093
	Positive	.093
	Negative	-.086
Test Statistic		.093
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on the results of the normality test with the help of SPSS 26 for windows software, a significant value of $0.200 > 0.05$ is obtained, so it can be concluded that the data obtained is normally distributed.

2. Product Moment Correlation

This product moment correlation technique is used to identify the direction and intensity of the link between each independent variable and the dependent variable.

Table 3. Product Moment Correlation

		Correlations		
		Raw Material Cost	Direct Labor Cost	Selling Price
Raw Material Cost	Pearson Correlation	1	.919**	.997**
	Sig. (2-tailed)		.000	.000
	N	40	40	40
Direct Labor Cost	Pearson Correlation	.919**	1	.919**
	Sig. (2-tailed)	.000		.000

	N	40	40	40
Selling Price	Pealrson Correlation	.997**	.919**	1
	Sig. (2-tailed)	.000	.000	
	N	40	40	40

** . Correlation is significant alt the 0.01 level (2-tailed).

Based on the results of product moment correlation data processing using SPSS for windows version 26.00, it can be seen in the calculations above, it is known from the correlation coefficient that raw material costs (X1) are positively related to the selling price (Y) with a value of 0.997 which is in the interval 0.800 1.000 which means that the relationship between raw material costs (X1) as an independent variable to the selling price (Y) as the dependent variable is very strong. For direct labor costs (X2) is positively related to the selling price (Y) with a value of 0.919 which is in the interval 0.800 1.000 which means that the relationship between direct labor costs (X2) as an independent variable to the selling price (Y) as the dependent variable is very strong.

3. Double Correlation

The multiple correlation test comes next, once the Product Moment correlation coefficient has been determined. The direction and strength of the association between one dependent variable and two or more independent variables are shown by the multiple correlation coefficient.

Table 4. Double Correlation
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df	df2	
1	.997 ^{a1}	.995	.994	219941686774.164	.995	3480.656	2	37	.000

a. Predictors: (Constant), Direct Labor Cost, Raw Material Cost

Based on the results of the above calculations, it can be seen that the R number is 0.997, indicating that there is a very strong relationship between raw material costs (X1), direct labor costs (X2), to the selling price (Y). This is evidenced by the value of R beradal in the interval 0.800 - 1.000, which means that the level of relationship between the independent variable and the dependent variable is very strong.

4. Multiple Linear Regression

One dependent variable and multiple independent variables make up a multiple linear regression. Multiple linear regression analysis is used in this study to predict the value of the dependent variable if the independent value increases or decreases and to ascertain the direction of the relationship between the independent variables, namely raw material costs (X1), direct labor costs (X2), and the dependent variable, namely the selling price (Y).

The results of the Unstandardized Coefficients column B computation in SPSS for Windows version 26.00 show that the constant (a) is -28,314,297,978.393, the raw

material costs regression coefficient value (b1) is 1.074, and the direct labor costs regression coefficient value (b2) is 1.912. Thus, it is evident that the following is the regression equation between the costs of raw materials, direct labor costs, and selling prices (Y):

Table 5. Multiple Linear Regression

$$Y = a + b1X1 + b2X2$$

$$Y = -28314297978.393 + 1.074X1 + 1.912X2$$

Where:

Y = Selling Price

a = Constanta

b1 b2 = Regression Coefficient

X1 = Raw Material Cost

X2 = Direct Labor Cost

From the regression equation, it can be interpreted as follows:

- a. The value of the Selling Price variable (Y) is equal to a constant or equal to -

Model	Coefficients ^a		Standardized Coefficients Beta	t	Sig.
	Unstandardized Coefficients B	Std. Error			
(Constant)	-10315401630.288	23212540738.051		-.444	.659
1 Raw Material Cost	1.419	.024	.931	58.572	.000
Direct Labor Cost	1.925	.414	.074	4.649	.000

a. Dependent Variable: Selling Price

28314297978.393 (in Rp) if the variables Raw Material Cost (X1) and Direct Labor Cost (X2) have values of 0. Stated differently, it will not impact the selling price.

- b. The Raw Material Cost variable (X1) has a regression coefficient of 1.074. This indicates that the value of the selling price variable increases by 1.074 (in Rp) if the cost of raw materials increases by 1 (in Rp).
- c. The regression coefficient of the Direct Labor Cost variable (X2) is 1.912. This means that if the Direct Labor Cost has grown by 1 (in units of Rp) results in the selling price increasing by 1.912 (in units of Rp).

5. T Test (Partial)

To ascertain if there is a partial or total influence between the independent variable (X) and the dependent variable (Y), the T test is utilized. A two tails test was applied in this study.

Tabel 6. T Test (Partial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	-10315401630.288	23212540738.051		-.444	.659
Raw Material Cost	1.419	.024	.931	58.572	.000
Direct Labor Cost	1.925	.414	.074	4.649	.000

a. Dependent Variable: Selling Price

a. Raw Material Cost to Selling Price

Based on the results of the SPSS for Windows version 26.00 output analysis in Figure 4.5, it can be seen that the calculated value for the raw material cost variable is 58,572 with a significance value of 0.000. To find the ttable value, you must first calculate the degrees of freedom (dk) with the significance level used in the research. This is 5% (0.05) with a two-way test, namely a two-tailed test, as follows:

$$dk = n - k \quad dk = 40 - 3 \quad dk = 37$$

The ttable value is 2.026192 (see the attached ttable), as can be seen from the degrees of freedom (dk) calculation results, which come out to be 37 with an error rate of 5% (= 0.05). Since tcount is greater than ttable (tcount > ttable), precisely 58.572 > 2.026, the raw material costs have a significance level of 0.000 < 0.05. Therefore, it can be claimed that although HO is rejected, Ha is accepted. This suggests that selling prices are significantly positively impacted by the cost of raw materials.

b. Direct Labor Cost to Selling Price

The output analysis of SPSS for Windows version 26.00 yielded the following results, which are displayed in the figure: the labor cost variable's t-count value is 4,649 with a value significance of 0.000. to find the ttable value you must first calculate degrees of freedom (dk) with a significance level used in research i' of 5% (0.05) with a two-way test, namely a two-tailed test, give the calculation:

$$dk = n - k \quad dk = 40 - 3 \quad dk = 37$$

It is evident from the degrees of freedom (dk) calculation findings, which come out to be 37 with an error rate of 5% (= 0.05), that the ttable value is 2.026192 (see the attached ttable). The significant figure for labor expenses is 0.000 < 0.05, however the value of tcount is more than ttable (tcount > ttable), specifically 4.649 > 2.026. Thus, it can be said that Ha is accepted while HO is refused. This indicates that labor costs and prices have a sizable positive relationship.

6. F Test (Simultaneous)

The F test is used to display the combined (simultaneous) effects of all independent variables, including direct labor expenses (X2) and raw material costs (X1), on the dependent variable, selling price (Y). or to determine the significance or non-significantness of the developed regression model.

Table 7. F Test (Simultaneous)

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	188691064664269760000000000.00	2	94345532332134880000000000.000	12782.154	.000 ^b
Residual	273098319748808750000000.000	37	7381035668886723000000.000		
Total	188964162984018560000000000.00	39			

a. Dependent Variable: Selling Price

b. Predictors: (Constant), Direct Labor Cost, Raw Material Cost

Based on SPSS for Windows version 26.00 calculations, the Fcount value is 12,782.154 with degrees of freedom (dk) which can be seen in the Ftable of 3.23. As a result, it may be stated that Ha is accepted and Ho is rejected since the Fcount value is bigger than the Ftable value (Fcount 12,782,154 > Ftable 3.23), and both variables' significance values are $0.000 < 0.05$. This indicates that, for the 2017–2021 period using annual financial reports, the costs of raw materials and direct labor together (simultaneously) have a significant positive impact on selling prices in manufacturing companies in the consumer goods industry sector, pharmaceutical sub-sector listed on the IDX.

7. F Test (Simultaneous)

The ability of the independent variable, where it is known that Selling Price (Y), Direct Labor Costs (X2), and Raw Material Costs (X1) on the dependent variable, are employed in explaining the dependent variable, is known as the analysis of the coefficient of determination (r^2). If the correlation coefficient (r^2) value is near to 1 or 100%, the coefficient of determination is computed by squaring the r value. With SPSS for Windows version 26.00, the coefficient of determination for this study was calculated. The results of the computation are displayed in the table below:

Table 8. F Test (Simultaneous)

Model	R	Model Summary			Change Statistics				
		R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df	df2	Sig. F Change
1	.997 ^{a1}	.995	.994	219941686774.164	.995	3480.656	2	37	.000

a. Predictors: (Constant), Direct Labor Cost, Raw Material Cost

From the results of the coefficient of determination analysis, it can be seen that the R - square is 0.997. This value is known as the coefficient of determination (KD) which can be calculated as follows:

$$KD = r^2 \times 100\%$$

$$KD = (0,995)^2 \times 100\%$$

$$KD = 0,995 \text{ altalu } 99 \%$$

Based on the calculation of the SPSS for windows version 26.00 program, the number in the R2 (R Square) column is 0.995 or 99%. This shows that the percentage of influence of the independent variables of raw material costs, direct labor costs, (X1, X2) on the dependent variable selling price (Y) is 99% while the remaining 1% is influenced by other factors not included in this study. The magnitude of the influence of variables X1, X2, (Raw Material Costs, Direct Labor Costs, on Y (Selling Price) is very strong because the coefficient (R^2) is 99% which is in the 80%-100% interval.

E. CONCLUSION

Based on the identification of problems, hypotheses and test results that have been carried out to determine the effect of Raw Material Cost (x1) and Direct labor Cost (X2) on Selling Price (Y), it can be concluded as follows: 1) The partial hypothesis test results between variable X1 (Raw Material Cost) and Y (Selling Price) show that there is a significant influence between Raw Material Cost on the Company's Selling Price; 2) The partial hypothesis test results between variable X2 (Direct Labor Cost) on Y (Selling Price) show that there is a significant influence between Direct Labor Cost on the Selling Price of the Product. labor Cost on Product Selling Price; and 3) The results of simultaneous hypothesis testing between variables X1 (Raw Material Cost), X2 (Direct Labor Cost) and Y (Selling Price) show that there is a significant influence between Raw Material Cost and Direct Labor Cost on Product Selling Price.

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