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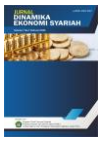

STRENGTHENING FINANCIAL GROWTH THROUGH FULL COSTING IMPLEMENTATION AND SALES MONITORING: A CASE STUDY ON BRICK MSME IN SUPPORTING SDGS 9

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ABSTRACT

This study aims to analyze the implementation of the full costing method and sales monitoring practices and their implications for the financial growth of brick businesses in supporting the achievement of Sustainable Development Goals (SDGs) 9: Industry, Innovation, and Infrastructure. The study used a qualitative approach with an explanatory case study at the Jaya Family Brick Business in Karang Anyar Village, Serdang Bedagai Regency. Data were obtained through direct observation, in-depth interviews with the owner and core workers, and documentation of cost and sales records. The results showed that before the implementation of full costing, the calculation of the cost of goods manufactured was carried out simply and did not include all overhead cost components, especially the maintenance costs of production assets. After the calculation using the full costing method, the cost of goods manufactured increased from Rp251 to Rp258 per unit, which reflects the real cost conditions of the business. These findings indicate that the full costing method is able to provide more accurate cost information as a basis for determining selling prices and controlling profit margins. In addition, the practice of sales monitoring, which is still administrative and manual, has not been optimally utilized as a strategic decision-making tool, especially in controlling receivables, production planning, and inventory management. The integration of full costing-based costing and structured sales monitoring has proven crucial in strengthening financial control and supporting sustainable business growth. This study confirms that strengthening cost and sales management in traditional production MSMEs is a strategic step in increasing the competitiveness of small-scale industries and supporting the achievement of SDG 9.

Keywords: *Full Costing, Sales Monitoring, Financial Growth, Brick Business, SDGs.*

INTRODUCTION

The brick industry is a traditional business that plays a vital role in supporting infrastructure development and providing employment for rural communities. Despite increasingly modern construction technologies, the brick industry remains a primary source of livelihood in rural areas because the raw materials are readily available and the production process relies heavily on local

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labor[1]. One such business is the Family Jaya Brick Business (KJ) in Karang Anyar Village, Serdang Bedagai Regency, which has been operating for five years and is a source of income for many local workers. Based on field observations and interviews, the Family Jaya Brick Business produces approximately 250–300 bricks per day, firing four times a month, and pricing bricks according to the market price of Rp 350. Production activities are carried out routinely without any systematic market demand planning by the owner. This reflects the general characteristics of traditional manufacturing MSMEs, which rely heavily on experience, work habits in operational decision-making, poorly recorded costs, and inefficient pricing.

As a brick business that has been operating for five years, Usaha Batu Bata Keluarga Jaya is affected by the dynamics of selling prices determined by market conditions and external factors, especially weather[2]. Based on interviews with the business owner, the selling price of bricks in the 2021–2025 period showed year-to-year fluctuations, with an upward trend under certain conditions. In previous years, brick prices generally ranged from Rp 300–340 per piece and were relatively stable according to market prices. However, in 2025, prices experienced a more significant increase, especially when heavy rainfall disrupted production and reduced supply. To provide a clearer picture of the development and fluctuations in selling prices, the following graph shows the average price of bricks per year during the 2021–2025 period based on field interviews.

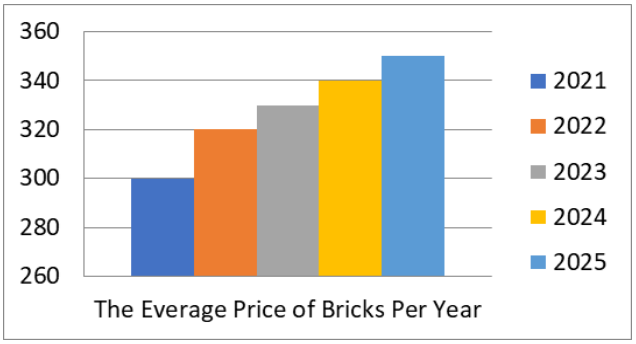

Chart1Average Price of Bricks in 2021-2025

Chart 1 shows that the average brick price at the Jaya Family Brick Business experienced a gradual upward trend during the 2021–2025 period. In 2021, the average brick price was around Rp300 per piece. Price increases began to be seen in 2022 and 2023, reaching around Rp320 and Rp330 per piece, respectively, in line with increasing demand and production costs. From 2023 to

[1] Ahmad Abdul Haq dan Hanik Fitriani, *"Home Industry Batu Bata Dalam Meningkatkan Kesejahteraan Masyarakat Perspektif Ekonomi Islam di Desa Sukomangu,"* Kasbuna: Jurnal Bisnis dan Keuangan Islam 1, no. 1 (2025)

[2] Hadi Pratama Ariansyah, Efni Anita, dan Neneng Sudharyati, *"Studi Kelayakan Bisnis pada Usaha Pembuatan Batu Bata dari Bekas Tanah Galian di Desa Muara Pijoan Kabupaten Muaro Jambi,"* Jurnal Riset Ekonomi dan Akuntansi 3, no. 1 (2025): 378–394, https://doi.org/10.54066/jrea-itb.v3i1.3096

2024, brick prices rose relatively steadily, and 2025 showed a more significant price increase, averaging around Rp350 per piece.

Table1 Monthly Cost of Goods Sold by the Jaya Family Brick Business

Type of Costs	Total cost
Raw Material Costs	Rp. 21,750,000
Labor costs	Rp. 43,100,000
Factory Overhead Costs	
Firewood Cost	Rp. 15,000,000
Water and Electricity Costs	Rp. 400,000
Total Factory Overhead Costs	**Rp. 15,400,000**
Total Production Cost	**Rp. 80,250,000**
Production Quantity	320,000
Cost of Goods Sold (Cost of Stone)	Rp. 251

Table 1 shows a simple calculation of the monthly cost of goods manufactured at the Jaya Family Brick Business, which is carried out by adding up all production costs incurred during a period. With a total production cost of Rp80,250,000 and a production volume of 320,000 bricks, the cost of goods manufactured is Rp251 per brick. Based on this calculation, the selling price of Rp350 per brick set by the business results in a relatively small price difference compared to the production costs. This condition indicates that the profit margin obtained by the business is relatively thin, making the business quite vulnerable to increases in production costs or decreases in selling prices in the market. This simple calculation of the cost of goods manufactured also indicates that the business has not fully utilized a comprehensive cost calculation approach to evaluate the actual level of profit.

Findings at the Jaya Family Brick Business indicate that the production patterns implemented thus far do not fully consider the dynamics of market demand and changes in selling prices. Production is carried out routinely based on the owner's habits and experience, without the support of production planning based on market information and systematic financial records. This situation has led to production and pricing decisions being based primarily on prevailing market prices, without first evaluating whether these prices are sufficient to cover all production costs. As a result, although brick selling prices fluctuate and even increase in certain periods, particularly during periods of high rainfall, the business lacks a clear basis for assessing whether the selling price has generated an optimal profit margin. These findings indicate that the main problems in business management lie not only in the technical aspects of production, but also in the limitations of an incomplete cost recording system and inefficient financial controls. Therefore, it is necessary to

implement a cost accounting approach that can describe the overall production cost structure and serve as a basis for more rational managerial decision-making.

Incomplete cost recording results in inaccurate calculations of the cost of goods manufactured, which ultimately impacts selling prices and market competitiveness. One comprehensive cost accounting approach is the full costing method, which requires businesses to include all components of production costs, including direct costs such as raw materials and labor, as well as indirect costs such as factory overhead and equipment depreciation. The full costing method is an accounting method that explains that all costs incurred in the production process, such as variable costs, fixed costs, direct costs, investment costs, and all costs utilized in the production process, are used as important indicators for calculating the total cost per unit or cost of goods manufactured in a business activity.[3] Meanwhile, according to[4]The full costing method is a method for determining the cost of goods sold (COGS) in which all production costs are included in the cost of goods sold. Therefore, it can be concluded that the full costing method is an accounting method used to calculate the total cost of production or cost of goods sold by adding up all cost components in business activities. This full costing method is one method that can help companies or MSMEs calculate COGS more accurately, allowing them to set selling prices that are more in line with actual production costs.[5]The full costing method isn't just about calculating production costs but also about how cost information can be used as a strategic management tool. A systematic cost allocation process allows business owners to understand the true cost structure, not just the readily visible cash costs.

Other research on MSMEs shows that calculating the cost of production using the full costing method can produce higher figures because there are several costs that are not taken into account by the company and this can support the determination of more accurate selling prices and expected profits.[6]. Research by[7]found that the implementation of full costing-based media can improve the calculation skills of business actors. Through the classification of gain score data, researchers were able to identify a significant difference between the pretest and posttest results, thus concluding that

[3] M.Ak Arfah, Yenni S.E. and M.Si Zurlaini, Ayu S.E., *Akuntansi Biaya*, ed. C.Mt Bincar Nasution, S,Pd.MP.d (Padang Sidempuan: PT Inovasi Pratama Internasional, 2023).

[4] Emy Iryanie and Monika Handayani, *Akuntansi Biaya*, ed. Adi Pratomo (Yogyakarta: Poliban Press, 2019).

[5] Septian Adiguna et al., "Analisa Dampak Metode Full Costing Terhadap Harga Pokok Produksi: Literature Review Dipublikasikan Di Sinta Tahun 2019-2023," *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi* 3, no. 4 (2024).

[6] Sri Mulyani and Kamilah, "Evaluasi Perhitungan Harga Pokok Produksi Menggunakan Metode Full Costing Sebagai Dasar Penetapan Harga Jual (Studi Kasus Pada UKM A.Zaki Bakery)," *Jurnal Ekonomi Bisnis Manajemen Dan Akuntansi (EBMA)* 4, no. 1 (2023).

[7] Muchamad Indra Setiawan, Devangga Putra Adhitiyah Pratama, and Andrik Gastri Widjatmiko, "Pengembangan Media Akuntani Digital Berbasis Full Costing Sebagai Dasar Penetapan Harga Jual Pada UMKM Kripik Pisang Krinana," *JPAK:Jurnal Pendidikan Akuntansi* 13, no. 2 (2025).

full costing-based digital accounting media is effective in improving the ability to calculate production costs and determine selling prices at the Krinana Banana Chips MSME. On the other hand,[8] In his mentoring of snack MSMEs in Surabaya, he demonstrated that the full costing method exhibits differences in the elements included in the calculation. The results of the production cost calculation using the full costing method show a higher price than the company's calculation. This is because the full costing method calculates all costs in the production process in detail, including raw material and labor costs. This difference can impact company profits. These studies demonstrate that full costing is an approach increasingly adopted by MSMEs to improve the accuracy of strategic decisions.

In addition, another important element in maintaining business continuity is sales monitoring. Research by Asnal in[9]states that monitoring is the continuous and regular collection of information that will help answer questions about an activity. Monitoring is based on predetermined targets and activity plans and is intended to increase the effectiveness and efficiency of business activities. Meanwhile, according to[10]Monitoring is the process of observing and supervising a particular system, activity, or condition with the aim of obtaining relevant information and ensuring compliance with established expectations or limits. Furthermore, according to SP Siagian in[11]defines supervision or monitoring as all actions taken during the implementation of operational operations to ensure that all activities follow the established plan. Sales monitoring helps business actors anticipate seasonal demand fluctuations, as often occurs in the brick business. The aspect of sales monitoring in this study is the activity of periodically monitoring brick sales which includes the number of bricks sold, sales value to ensure that sales results are able to cover production costs and support the financial sustainability of the business. This monitoring aims to assess the conformity between sales revenue and production costs calculated using the full costing method, as well as to control the risk of inventory accumulation and delays in working capital turnover in the brick business. The effectiveness of manual recording of sales transactions is an important aspect in micro-business management practices.

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[8] Novi Sunarwati et al., "Pendampingan Penentuan Harga Pokok Produksi Dengan Metode Full Costing Pada UMKM Camilan Anugerah Surabaya," *Jurnal Pengabdian Mayarakat* 5, no. 1 (2024).

[9] Sandy Wahyudi and Arie Rafika Dewi, "Impelementasi Metode User-Centered Design Pada Sistem Monitoring Penjualan Dan Persediaan Barang Berbasis Web Pada Ud. Batok Indah Perabot," *Jurnal Ilmiah Kajian Multidisipliner* 9, no. 8 (2025).

[10] Kennedy Stefano, Tony, and Manatap Dolok Lauro, "Dashboard Monitoring Penjualan Luckymart Nippon Paint," *Jurnal Ilmu Komputer Dan Sistem Informasi* 11, no. 2 (2023).

[11] Harahap Adrie Fachrezi and Annio Indah Lestari Nasution, "Fungsi Manajemen Pengawasan Dalam Laporan Pertanggung Jawaban Keuangan Bantuan Hibah Biro Kesra Sumatera Utara," *Jurnal Manajemen Akuntani (Jumsi)* 3, no. 1 (2023).

Furthermore, both instruments full costing and sales monitoring are closely related to financial growth. According to the Great Dictionary of the Indonesian Language, financial growth is a process or condition indicating development, progress, or increase in money or matters related to fund management. Financial growth in this study refers to the improvement in a business's financial condition over time, reflected in increasing profit margins. According to[12]Profit margin is the percentage obtained from sales revenue of a product or goods minus the cost of goods sold divided by operating income or sales revenue. The cost is derived from costs incurred related to the production process of goods, such as material costs, labor wages, and so on. Meanwhile, according to Karim in[13]Profit margin is a certain nominal amount of the value of goods which is the difference between the purchase price and the selling price which is the profit for the business owner.

Previous research studies have shown that while many studies describe partial costing or monitoring aspects, few integrate these two aspects within a single business management control framework and have not yet incorporated the concepts of full costing and sales monitoring in a traditional production context such as brick production. This difference in context is significant because the cost structure of brick production businesses is very different from that of food or trade MSMEs frequently studied in the literature. Therefore, there is a research gap that needs to be filled, namely how the integration of cost and sales information can be used to determine more effective strategies to increase the financial growth of production MSMEs. This research is also relevant to efforts to achieve Sustainable Development Goal (SDG) number 9, which emphasizes the importance of small industry development, production efficiency, and innovation in operational processes to strengthen local economic performance.

Based on the explanation, the scientific novelty of this study lies in the integration of two managerial approaches: full costing and sales monitoring, applied simultaneously in the traditional brick industry, an area that has not been widely studied in previous research. The purpose of this study is to analyze the application of the full costing method in calculating the cost of production, evaluate sales monitoring practices in the Jaya Family Brick Business, and explain how these two aspects affect the business's financial growth in the context of achieving SDGs 9.

[12] Nurul Dewi Andriani, Lu'lu'il Maknuun, and Moch Ichiyak Ulumudin, "Pengaruh Pengetahuan Nasabah, Religiusitas Dan Margin Keuntungan Terhadap Keputusan Pengambilan Pembiayaan Murabahah Pada BPRS Lantabur Tebuireng Cabang Mojokerto," *Jurnal Istikhlaf* 3, no. 2 (2021).

[13] Mu'thial Ahadi, Muammad Zulhilmi, and Isnaliana, "Pengaruh Pengetahuan Nasabah, Religiusitas Dan Margin Keuntungan Terhadap Keputusan Pengambilan Pembiayaan Murabahah Pada BPRS Lantabur Tebuireng Cabang Mojokerto," *Global Journal of Lslamic Bankng and Finance* 5, no. 2 (2023).

RESEARCH METHOD

In accordance with the title chosen by the researcher, this study uses qualitative research with an explanatory case study type. According to Yin in Mujamil Qomar [14] conveys that explanatory case studies are used to answer the questions how and why in order to find the meaning of a phenomenon being studied. Meanwhile, according to[15]explains that explanatory (causal) research aims to test the cause-and-effect relationship between research variables. Therefore, this explanatory case study approach is used to explain the cause-and-effect relationship between the application of the full costing method and sales monitoring on the financial growth of a brick business. This research not only describes the business conditions but also analyzes the process and mechanisms by which production cost calculations and sales monitoring influence financial growth.

According to Denzin in[16]explains that qualitative research methods are research that focuses on the rational interpretation of natural phenomena in terms of the true meaning of events. Qualitative research methods include the collection of information on individual experiences of introspection, life stories, interviews, observations, interactions and visual texts that occur in society. Qualitative research has results in the form of descriptive data in the form of written words or language from the object/person being studied.

This study was conducted in Karang Anyar Village, Pegajahan District, Serdang Bedagai Regency. The selection of the research site was based on its relevance to the research objectives. The study was carried out after the approval of the research title, with data collection conducted from October 2025 onward, adjusted to the needs and progression of the fieldwork. The data sources consist of primary and secondary data. Primary data were obtained directly from participants through participant observation, in-depth interviews, and documentation, aiming to capture authentic, original, and in-depth information related to the research focus. Secondary data were collected from relevant books, peer-reviewed journals, and other scholarly literature to support and enrich the analysis. Observation was used to examine actual field conditions, interviews to explore participants' perspectives and experiences in depth, and documentation to complement findings through written records, photographs, and other supporting materials.

Data analysis was conducted using qualitative descriptive analysis. All data collected from interviews, field notes, and documents were systematically organized, reviewed, and interpreted to

[14] M. Qomar, *Metodologi Penelitian Kualitatif.* (Surabaya: UIN Sunan Ampel Press., 2022).

[15] M.Si Langoday, Dr. Thomas Ola, .E., *Metode Penelitian Ekonomi Dan Bisnis*, ed. Andra Juansa and Syifa Nurhaliza (Yogyakarta: Star Digital Publishing, 2025).

[16] Elidawaty Purba et al., *Metode Penelitian Ekonomi*, ed. Ronal Watrianthos (Yayasan Kita Menulis, 2021).

identify meaningful patterns and themes. This analytical process was carried out continuously throughout the research to ensure a comprehensive and contextual understanding of the phenomena under investigation, without the formulation of hypotheses.

RESULTS AND DISCUSSION

This study involved the business owner as the primary informant and four key employees who had direct knowledge of the production and financing processes. Data were collected through in-depth interviews and field observations conducted starting in October 2025. This approach was chosen to obtain holistic and contextual data on cost structures, production flows, and sales mechanisms. The collected data were then analyzed using a descriptive qualitative approach to address the research questions related to the implementation of full costing, sales monitoring, and their contribution to the firm's financial growth. The business environment, production facilities, and financial reporting practices were regarded as crucial components that interact with one another in influencing operational efficiency and financial performance.

Findings on the Implementation of Full Costing: Revealing Hidden Costs and Their Impact on Pricing

The research findings reveal a significant gap in the previously applied cost calculation system. Prior to the full costing analysis, the business owner only recognized and recorded explicit cash costs, such as land costs, red soil, firewood, labor wages, and electricity and water expenses. This traditional approach neglected all indirect fixed overhead costs that are essential to the sustainability of productive assets, including routine maintenance of brick-molding machines and excavators (backhoes).

Table 2. *Overhead Costs According to the Full Costing Method*

Type of Cost	Total Cost
Electricity and Water Costs	Rp 400,000
Allocation of Machine Maintenance Costs	Rp 1,667,000
Allocation of Excavator (Backhoe) Maintenance Costs	Rp 416,667
Total Overhead Costs	Rp 2,447,667

Based on Table 2, it is identified that machine and excavator (backhoe) maintenance costs, which were previously unaccounted for, actually contribute the largest share (84.7%) of total

overhead costs. This omission led to an *understatement of actual operating expenses, which ultimately obscured the true picture of the firm's real profitability.

The implementation of full costing subsequently resulted in a comprehensive re-evaluation of the Cost of Goods Manufactured (COGM). This method accumulates all cost components in full, including raw materials, direct labor, and manufacturing overhead.

Table 3. *Evaluation of Cost of Goods Manufactured Using the Full Costing Method*

Type of Cost	Total Cost
Raw Material Costs	Rp 21,750,000
Labor Costs	Rp 43,100,000
Manufacturing Overhead Costs	
Firewood Costs	Rp 15,000,000
Water and Electricity Costs	Rp 400,000
Allocation of Machine Maintenance Costs	Rp 1,667,000
Allocation of Excavator (Backhoe) Maintenance Costs	Rp 416,667
Total Manufacturing Overhead Costs	Rp 17,483,667
Total Production Costs	Rp 82,333,667
Production Quantity	320,000 units
Cost per Brick	Rp 258

A striking comparison can be observed between the firm's self-calculated costing and the full costing calculation. The cost per unit increased by Rp 7 (from Rp 251 to Rp 258). Although this difference appears minor, it represents 9.3% of total overhead costs and carries important strategic implications. With an accurate cost of production (Rp 258), cost-based pricing becomes more realistic. If the firm targets a profit margin of 26.7% (in line with market capacity), the ideal selling price should be calculated as follows:

Ideal Selling Price = Total Production Cost + (26.7% × Total Production Cost)

= Rp 82,333,667 + Rp 21,983,089 = Rp 104,316,756

Price per Unit = Rp 104,316,756 / 320,000 = Rp 326

Table 4. *Final Comparison of Cost and Selling Price*

Information	**Independent Business Calculation**	**Calculation with Full Costing**
Cost of goods sold	Rp251	Rp258
Selling Price (Market Price)	Rp350	Rp 326

This analysis reveals a fundamental truth: the firm's real profit is Rp 92 per brick, not Rp 99. This understanding is vital because the Rp 92 profit must be allocated to cover asset maintenance costs, business expansion, and risk reserves. In other words, the previously "hidden" Rp 7 represents depreciation and maintenance funds that had been unintentionally treated as apparent profit. Without this awareness, the business risks insufficient capital for long-term maintenance, which could ultimately disrupt production continuity.

Sales Monitoring: Between Administrative Practice and Strategic Potential

On the sales side, the study finds that sales monitoring at *Usaha Keluarga Jaya* remains manual and reactive. Records are maintained by the foreman in a dedicated ledger containing the number of bricks sold, selling prices, and cash inflows. Although this recording is conducted regularly, its function is still limited to administrative archiving (*bookkeeping*) and has not yet been utilized for business analysis (*accounting*) that supports strategic decision-making.

Several critical challenges were identified: Accounts Receivable Management and Liquidity: Frequently deferred payment systems (*accounts receivable*) create cash flow gaps. Although cumulative revenue is sufficient, uncertainty regarding the timing of cash receipts threatens working capital turnover for subsequent production cycles. Data Disintegration and Production Planning: The business recognizes seasonal sales fluctuations rising sharply during the rainy season and peaking in May yet historical sales data are not used to forecast demand or adjust production volumes. Production patterns tend to remain constant, resulting in excess inventory during off-peak seasons, which ties up capital and increases indirect storage costs.

Passive Pricing Strategy: Selling prices are set by following prevailing market prices (Rp 350) without cost-based calculations derived from the actual cost of production generated through full costing. This condition reflects a missed opportunity to negotiate more profitable prices or to design promotional packages based on an accurate understanding of cost structures.

Synergy between Full Costing and Sales Monitoring for Sustainable Growth

The combination of implementing full costing and improving the sales monitoring system offers an integrated solution to address the challenges outlined above. A Solid Basis for Decision-Making: With an accurate cost of production (Rp 258), the business can determine the correct break-even point, evaluate the profitability of each transaction, and make more rational pricing decisions (for example, negotiating a minimum price of Rp 326 to maintain profitability).

Proactive Working Capital Management: Integrating actual sales data (including accounts receivable patterns) with production planning enables the business to optimize production cycles, minimize idle inventory, and plan cash requirements more effectively. Contribution to the SDGs: This transformation aligns with SDG 9 (Industry, Innovation, and Infrastructure), particularly in strengthening the resilience of micro and small enterprises through innovation in management information systems. Accurate cost management and sales data are fundamental to building inclusive and sustainable industries.

CONCLUSION

Based on the research results and discussion, it can be concluded that the application of the full costing method in the Family Jaya Brick Business is able to reveal a more comprehensive production cost structure and reflect the actual cost conditions of the business. Calculation of the cost of goods manufactured using the full costing method reveals the presence of previously unaccounted for overhead costs, resulting in a more accurate COGS value compared to conventional calculations performed by the business owner. This more accurate cost information provides a more rational basis for setting selling prices and controlling profit margins, and increases business actors' awareness of the importance of maintaining production assets sustainably. Furthermore, the research results indicate that sales monitoring practices in the brick business are still limited to recording transactions and have not been optimally utilized as a managerial control instrument. Sales monitoring has not been integrated with production planning, inventory management, or accounts receivable control, potentially creating liquidity risks and inefficient use of working capital. Although the business is still able to survive and generate profits, the lack of systematic sales analysis limits the business's ability to respond strategically to fluctuations in market demand.

Overall, this study confirms that the integration of full costing and sales monitoring is an effective managerial approach to supporting the financial growth of traditional production MSMEs.

The simultaneous application of both instruments contributes to strengthening financial control, increasing operational efficiency, and enhancing the competitiveness of small-scale industries. These findings align with the spirit of SDGs 9, which emphasizes the importance of developing sustainable, efficient, and managerial innovation-based small-scale industries.

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