

ABSTRACT

This research was conducted at UMKM Cado Agrofood Semesta, located in Gampong Ulee Nyeue, Banda Baro Subdistrict, North Aceh Regency, in June 2025. UMKM Cado Agrofood Semesta is a micro-enterprise engaged in the production of chocolate bars under the brand name "Cado," which has been operating since 2010 using cacao beans as its main raw material. The main issue faced by the business is the absence of accurate cost of goods sold (COGS) calculations and the imbalance caused by a significant increase in raw material prices without a corresponding adjustment in selling prices, which may lead to potential losses. The purpose of this research is to calculate the COGS using the full costing method and to analyze profitability using the Gross Profit Margin (GPM) and Net Profit Margin (NPM) ratios. The results show that the COGS per unit using the full costing method is Rp5,207 for 35-gram chocolate bars, Rp 9,874 for 70 grams, and Rp 11,322 for 80 grams. After accounting for ending inventory, the total COGS per variant was Rp 1,254,905 for 35 grams, Rp 1,184,959 for 70 grams, and Rp 973,721 for 80 grams. The profitability analysis indicates that the GPM and NPM ratios for all product variants are still below the industry average. Therefore, the full costing method is recommended as it provides a more comprehensive and accurate overview of production costs, which is essential for setting appropriate selling prices.

Keywords: *cost of goods sold, cacao, profitability*