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Optimizing the Cost of Process as a Decision-Making Tool to Determine the Selling Price

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ABSTRACT

This study aims to find out the cost of production completely and using the process costing method, then determine the selling price of the product using the cost plus pricing approach. The data sources used are primary and secondary data. The data used is descriptive quantitative research. The analysis technique used in this study is descriptive with a quantitative approach, with stages namely grouping data based on cost classification, calculating the cost of production with the process costing method, calculating the selling price with the cost-plus pricing approach, and comparing the calculation of MSMEs Tenun Ikat Medali Mas with the researcher's calculation. This study's results show that the production cost is lower than that of average MSMEs. This indicates the company's ability to accurately calculate the production cost to enhance the company's efficiency.

Keywords **:** ***Cost of Production; Selling Price; Process costing; Cost-plus Pricing; MSMEs***

ABSTRAK

Penelitian ini bertujuan untuk mengetahui harga pokok produksi secara lengkap dan menggunakan metode harga pokok proses, kemudian menentukan harga jual produk dengan menggunakan pendekatan cost plus pricing. Sumber data yang digunakan adalah data primer dan sekunder. Data yang digunakan adalah data deskriptif kuantitatif. Teknik analisis yang digunakan dalam penelitian ini adalah deskriptif dengan pendekatan kuantitatif, dengan tahapan yaitu mengelompokkan data berdasarkan penggolongan biaya, menghitung harga pokok produksi dengan metode process costing, menghitung harga jual dengan pendekatan cost plus pricing, dan membandingkan perhitungan UMKM Tenun Ikat Medali Mas dengan perhitungan peneliti. Hasil penelitian ini menunjukkan bahwa biaya produksi lebih rendah dibandingkan dengan rata-rata UMKM. Hal ini mengindikasikan kemampuan perusahaan dalam menghitung biaya produksi secara akurat sehingga dapat meningkatkan efisiensi perusahaan.

Kata Kunci **:** ***Harga pokok produksi; harga jual; biaya proses; biaya ditambah harga; UMKM***

INTRODUCTION

Economic growth in Indonesia has grown faster and more rapidly, both in terms of economic, political and technological life. In terms of the economy, one of the pillars of a country's prosperity can be determined from the per capita income obtained from Micro, Small and Medium Enterprises (MSMEs) of 90% (Rahmadhani et al., 2023). These results are also supporated from research (Prasaja ect al., 2022) explained data from the relevant Ministry that MSMEs are able to absorb business actors and labor by 97%. Micro, small and medium enteIDRrises have businesses engaged in the household industry, which has the goal of meeting the needs of quality and quality consumers. It is declared quality and quality if the product uses good raw materials as a priority in the calculation of the cost of each product produced. Deep Undang-Undang (UU) No 20 concerning Micro, Small and Medium Enterprises at 2008 emphasized that each type of business has a certain income limit and sales limit. Furthermore, in order to run their business, MSMEs can be done through individuals and entities regulated in Peraturan Pemerintah (PP) No 7 at 2021 About the Facilitation, Protection, and Empowerment of Cooperatives and Micro, Small, and Medium Enterprises in 2021.

The cost pool in the calculation of the cost of production consists of raw material costs, labor costs, and factory overhead costs (Mulyadi, 2018). The method of determining the cost of production is used by the company as the basis for how much the selling price is, because in the process of input (raw materials) to output (finished materials) there are many costs that take place (Hamidah et al., 2022). One of the approaches in determining the cost of production is to use the cost of process or process costing. According to Rahmah Novia et al. (2020), The process costing method is an alternative to collecting production costs by department or process for an exclusive period, for example quarterly, monthly, semesterly, and yearly, but generally for one month. In the cost of goods approach, the production activity process is not only carried out in one production department, but through several stages of the process from one department to another.

The cost of production is very important and is used in determining the selling price of a product. One of the approaches that is often used to determine the selling price of a product is cost plus pricing. According to Putri et al., (2022) Cost Plus Pricing is a way to set a selling price whose calculation is based on the cost of process and cost of selling. Each type of business, especially those that have a production process, will be more helpful in the products produced if they use the cost of production. One of the household industry businesses that sells woven fabric products on a large scale in Kediri City is the Tenun Ikat Medali MasMSMEs. These MSMEs include manufacturing companies, manufacturing companies are companies in the business process that are carried out by purchasing raw materials, then processing raw materials into products that are ready to be sold (Monica et al., 2022). Based on the results of interviews with the company's owners, they have not calculated, recorded, or classified so that the production price has not been accurate. In addition, the Company also has several separate departments based on the type of activity and has not been calculated for each department. Furthermore, MSMEs Weaving Ikat Mas there are several costs that have not been calculated so that they will affect the determination of the selling price, the costs that have not been taken into account are equipment depreciation costs, vehicle depreciation costs and equipment maintenance costs.

Research related to the determination of production costs using the cost of process approach has been carried out by Noviasari & Alamsyah (2020) Regarding the results of the study, there is a difference in the calculations carried out by the researcher and the business owner. These results provide an affirmation that the calculation of the cost of

production is lower than that of business owners. However, in the research Hamidah et al. (2022) Those who researched the determination of tofu and tempeh production costs using the costing process showed that the results of the calculation of the cost of production using the process costing method were higher, which means that the profit or profit generated was lower than the calculation from the tofu and tempeh sari factory. The study did not calculate the overall overhead costs such as the depreciation cost of the soybean milling machine and the tempeh plastic press machine. Furthermore, Ryandana et al., (2023) shows that the results of research on the use of the process cost of the cost of production method in the cost of production have an impact on a greater increase in profit. This is expected to be calculated from the cost of the process of taking into account the market price. Then in Mukti & Rahayui (2022), companies that use the cost of production are more detailed in determining the costs incurred starting from raw material costs, labor costs, and factory overhead costs. In addition, it will also be easier to determine the selling price and profit of the company. In addition, in the research Rahmah Novia et al. (2022) related to the determination of the cost of production with the process cost of production method shows that the cost of production set by the Company is higher than from the calculation results.

Based on the description of the previous study, it can be concluded that there are problems from MSMEs Tenun Ikat Medali Maswhich should optimize their business performance must calculate production costs for each product produced. In addition, the company has also not charged for depreciation costs which should be calculated to calculate the company's operations accurately. Then for the results of previous research that has been carried out, there is also a research gap from the research results produced between the research from (Rahmah Novia et al., 2022), (Hamidah et al., 2022) and (Maulida Rahma & Muta ali, 2022). In addition, the research object used in the previous research was more in the food industry, while in the textile industry it is still rare and not many companies use the costing method of the costing process. Therefore, this study will calculate production costs using the cost of process approach and is expected to provide comprehensive and precise results.

RESEARCH METHOD

In this study, descriptive quantitative research is used, this type of research analyzes data through describing or describing the data that has been collected to make generalized conclusions or generalizations (Sugiyono, 2019). This research was conducted at the Mas Medali Ikat Weaving MSMEs located at Jalan KH Agus Salim, Bandar Kidul Village, Kota District, Kediri City. The research data is divided into two, namely primary data and secondary data. In this study, primary data was used in the form of interviews with MSME owners of Medali Mas Weaving Ikat. The primary data is used to answer questions related to what costs are contained in the Tenun Ikat Medali MasMSMEs, starting from the cost of raw materials, labor and factory overhead from each department related to the production process. Furthermore, secondary data is obtained from the cost of production report made by the company.

The data collection method is carried out through interviews and documentation. The interview technique is carried out in a structured manner which is expected to obtain valid and relevant data related to the research being carried out. Furthermore, for documentation, namely collecting data or documentation obtained in the form of proof of purchase transactions, manufacturing processes, and company profiles in MSMEs Weaving Ikat Medali Mas. The analysis technique used in this study is descriptive with a quantitative approach. Quantitative data calculated using the process costing method with

a cost plus pricing approach in 2023. To determine the cost of production using the cost of goods method, the process is carried out on a monthly basis which is divided into several departments, namely the Lungs Department, the Feed Department and the Weaving Department. Calculation of cost of production using the process costing method in three departments, namely the department of feed, warp, and weaving with the formula Dewi et al., (2015). (See Formula 1)

$$\textbf{\textit{Equivalen unit}} : \textbf{\textit{Finished product}} + (\textbf{\textit{PDP x Completion Rate}}). \quad (1)$$

The Formula 1 is used to determine unfinished products at the end of the period recorded into the inventory account of goods in process. This is called the term equivalent unit, i.e. The measure for the unit of goods in the process that is equivalent to the unit that has finish.

Table 1. Cost of Production Report of the Department.

Production Cost Report Weaving ……. Period					
Production Schedule					
			Unit		
Product entry process			xxx		
Product out process:					
Finished products		xxxx			
Product in progress (BB 100% BK 100%)		x	xxxx		
Charging Fees					
Cost element	Total Cost		Equivalent Units	Cost/Unit	
Dept. …..	IDR	xxxx	xxxx	IDR	xxxx
Dept. …..	IDR	xxxx	xxxx	IDR	xxxx
Labor cost	IDR	xxxx	xxxx	IDR	xxxx
Factory Overhead Cost	IDR	xxxx	xxxx	IDR	xxxx
Total	IDR	xxxx	xxxx	IDR	xxxx

Source: Data processed by the author, 2024

Table 1 describes the working paper that displays the amount of costs accumulated and charged to production for one month. The production cost report is also a source of information to prepare a journal verse to record the cost per unit transferred from one production department to another.

RESULTS AND DISCUSSION

MSMEs of Tenun Ikat Medali Masin carrying out production activities in operations to produce woven fabrics have three departments, namely the Weapons Department, the Feed Department and the Weaving Department. The details of the cost of each department are shown as Table 2.

Lungsi Department

Table 2. Raw material costs in January

Raw material	Raw material/day	Unit	Number of days	Unit Price	Total Cost
WaIDR Cotton Yarn	3	Press	24	IDR. 900.000	IDR. 64.800.000
Synthetic Dyes	3	Kg	24	IDR. 600.000	IDR. 43.200.000
		TOTAL			IDR. 108.000.000

Source: Data processed by the author, 2024

In Table 2 shows that the cost of raw materials for the Lungsi Department in January 2023 is 24 working days. The WaIDR Department requires a raw material cost of IDR 108,800,000, namely waIDR cotton yarn requires 3 presses per day at a price of IDR 900,000/press, so that in January 2023 it needs 72 presses of IDR cotton yarn with a total cost of IDR 64,800,000. In addition to the cost of waIDR cotton yarn, the WaIDR Department needs synthetic dyes. This synthetic dye is used for basic colors that require 3kg per day at a price of IDR 600,000/kg, so that in January 2023 it requires 72kg of synthetic colors with a total cost of IDR 43,200,000. (See Table 3)

Table 3. Daily Labor Costs in January

Part	Number of Employees	Wages	Number of Days	Total Fees
Immersion	1	IDR 100.000	24	IDR. 2.400.000
Skeer	1	IDR. 75.000	24	IDR. 1.800.000
		TOTAL		IDR. 4.200.000

Source: Data processed by the author, 2024

Table 3 shows that the daily labor cost in the Lungsi Department has two parts, namely dyeing and skeer. In January 2023 there are 24 working days. The dyeing section has one employee with a wage of IDR 100,000/day, so that the total wage cost of the dyeing section in January is IDR 2,400,000. While the skeer section has one employee with a wage of IDR 75,000/day, so the total wage cost of the skeer section during January 2023 is IDR 1,800,000. So, the total daily labor cost of the Lungsi Department in January 2023 is IDR 4,200,000.

Table 4. Wholesale Labor Costs in January

Part	Number of Employees	Wages	Result/ Month	Unit	Total
Pemitalan	3	IDR 90.000	24	Press	IDR. 6.480.000
Grayen	1	IDR. 60.000	24	Boom	IDR. 1.440.000
		TOTAL			IDR. 7.920.000

Source: Data processed by the author, 2024

In Table 4 of the cost of wholesale labor in the Lungsi Department, there are two parts, namely the slaughter and the grayen. This wholesale labor cost is calculated according to the results in that month. The grayen section has three employees with a wage of IDR 90,000/press and the results in January 2023 are 24 presses for one person, so that the total cost of the grayen part is IDR 6,480,000. While the grayen section has one employee with a wage of IDR 60,000/boom and the result in January 2023 is 24 booms, so the total cost of the grayen part is IDR 1,440,000. The total cost of wholesale labor for the Lungsi Department in January 2023 is IDR 7,920,000. So, the total cost the workforce of the Lungsi Department amounted to IDR12,120,0000.

Pakan Departmen

Table 5. Raw material costs in January

Raw material	Raw material/day	Unit	Number of days	Unit Price	Total Cost
Cotton Yarn Feeds	1	Press	24	IDR. 800.000	IDR. 19.200.000
TOTAL					IDR. 19.200.000

Source: Data processed by the author, 2024

Table 5 shows that the raw materials in the Feed Department only need feed cotton yarn. The Feed Department needs one press of feed cotton yarn per day at a price of IDR800,000/press. So, in January 2023 the Department of Feed needs 24 feed cotton yarn presses with a total cost of IDR 19,200,000.

Table 6. Daily Labor Costs in January

Part	Number of Employees	Wages	Number of Days	Total Fees
Immersion	1	IDR 100.000	24	IDR. 2.400.000
Skeer	1	IDR. 62.500	24	IDR. 1.500.000
		TOTAL		IDR. 3.900.000

Source: Data processed by the author, 2024

The Table 6 shows that the daily labor cost in the Feed Department has two parts, namely dyeing and coleting. In January 2023 there are 24 working days. The dyeing section has one employee with a wage of IDR 100,000/day, so that the total wage cost of the dyeing part in January 2023 is IDR 2,400,000. While the colet part has one employee with a wage of IDR 62,500/day, so that in January 2023 the total wage cost of the colet part is IDR 1,500,000. So, the total daily labor cost of the Feed Department is IDR 3,900,000.

Table 7. Wholesale Labor Costs in January

Part	Number of Employees	Wages	Result/ month	Unit	Total
Spinning	4	IDR 74.000	12	Press	IDR 3.600.000
Reek	1	IDR 10.000	60	Bidang	IDR 600.000
Design	3	IDR 20.000	120	Bidang	IDR 7.200.000
Binding	10	IDR 55.000	12	Bidang	IDR 6.600.000
Peeling	2	IDR 10.000	48	Bidang	IDR 960.000
Unraveling the thread	2	IDR 20.000	48	Bidang	IDR 1.920.000
		TOTAL			IDR 20.880.000

Source: Data processed by the author, 2024

In Table 7 of wholesale labor costs in the Feed Department, there are six parts. This wholesale labor cost is calculated according to the results in that month. The digging section has four employees with a salary of IDR 75,000/press and the results in January 2023 are 12 presses for one person, so the total cost of the digging part is IDR 3,600,000. The drill section has one employee with a salary of IDR 10,000/field and the results in January 2023 are 60 fields for one person, so the total cost of the drill section is IDR 600,000. The design section has three employees with a salary of IDR 20,000/field and the

results in January 2023 are 120 field for one person, so that the total cost of the design part is IDR 7,200,000s.

The binding section has 10 employees with a wage of IDR55,000/field and the result in January 2023 is 12 fields for one person, so the total cost of the binding part is IDR6,600,000. There are 2 employees with a wage of IDR10,000/field with a result in January 2023 of 48 fields for one person, so the total cost of the onek section in January 2023 is IDR960,000. Meanwhile, in the yarn weaving section, there are 2 employees with a wage of IDR20,000/field with a monthly yield of 48 fields for one person, so that the total cost of the yarn unraveling section in January 2023 is IDR1,920,000. The total wholesale labor cost of the Ministry of Feed in January 2023 is IDR20,880,000. So, the total labor cost of the Ministry of Feed in January 2023 is IDR24,780,000.

Weaving Department

Table 8. Wholesale Labor Costs in January

Part	Number of Employees	Wages	Result/Moon	Unit	Total
Weaving	73	IDR 50.000	24	Cloth	IDR 87.600.000

Source: Data processed by the author, 2024

In Table 8 information for wholesale labor costs in January, the number of employees of the Weaving Department is 73 people, which means that there are 73 Non-Machine Looms (ATBM). The wage given to this Weaving Department is a daily wage of IDR50,000/fabric. In January 2023 there are 24 working days. So, the total labor cost of the Weaving Department in January 2023 is IDR87,600,000. Factory Overhead Costs.

Table 9. Factory Overhead Cost

Cost type	Total Fees
Cost of Auxiliary Materials:	
Synthetic dyes	IDR 10.800.000
Electricity, water and telephone costs	IDR 1.440.000
Gas LPG	IDR 200.000
Product Packaging	IDR 15.000.000
Equipment Maintenance Cost	IDR 200.000
Equipment Depreciation Cost	IDR 122.917
Vehicle Depreciation Cost	IDR 1.875.000
Building Depreciation Costs	IDR 625.000
Administrative Salary Cost	IDR 2.000.000
Foreman Salary Cost	IDR 1.500.000
TOTAL	IDR 33.762.917

Source: Data processed by the author, 2024

After the costs of each department are compiled, starting from the cost of raw materials, labor and the overhead costs of the factory in Table 9 will then be compiled to burden the production costs precisely in the Weaving Department. In this department, it is the final process until the finished goods are ready to be marketed to consumers. As for the results of the cost of production using the process price approach for January 2023 as follows. (See Table 10)

Table 10. Cost of Production Report of the Weaving Department

Production Cost Report Weaving Department January Period					
Production Schedule					
			Unit		
Product entry process			1752		
Product out process:					
Finished products		1752			
Product in progress (BB 100% BK 100%)		0	1752		
Charging Fees					
Cost element		Total Cost	Equivalent Units		Cost/Unit
Dept. Lungsi	IDR	111.659.134	1752	IDR	63.732
Dept. Pakan	IDR	49.495.969	1752	IDR	28.251
Labor cost	IDR	87.600.000	1752	IDR	50.000
Factory Overhead Cost	IDR	10.128.875	1752	IDR	5.781
Total	IDR	258.883.978	1752	IDR	147.765

Source: Data processed by the author, 2024

Based on the calculation of the production cost report of the Weaving Department in Table 10, the total cost for finished products is 1752 units and for the charging of costs per unit is IDR 147,765. Thus, the total production cost accounted for is IDR 258,883,978.

Calculation of Selling Price Using Cost Plus Pricing

The cost plus pricing approach is a method to determine the selling price whose calculation is based on the cost of process and cost of selling (Putri et al., 2022). Determining the selling price with cost plus pricing takes into account non-production costs. Non-production costs for MSMEs of Tenun Ikat Medali Mas are transportation costs of IDR200,000, ship sponsorship fees of IDR600,000, and THR savings for all employees of IDR4,120,000. So that the total non-production cost in January is IDR4,920,000. The profit desired by MSMEs for Tenun Ikat Medali Masis 30% and for the calculation is as follows. (See Table 11)

Table 11. Selling Price Calculation

Production Cost	Non-production cost	Total Cost	Finished Products	Selling Price
IDR 258.883.978	IDR 4.920.000	IDR 263.803.978	1752	IDR 195.745

Source: Data processed by the author, 2024

Table 11 shows the results of the calculation of the selling price using the cost plus pricing method with the profit desired by MSMEs of 30% is Rp195,985 which is obtained from the sum of production costs of Rp258,883,978 and non-production costs of Rp4,920,000 which results in a cost of Rp263,803,978, and is added to 30% of the total production and non-production costs. Then, divided by finished products as many as 1752.

Furthermore, for the months from February to December 2023, it also uses the methods and stages as above, starting from determining raw materials, labor, and factory overhead costs to determine the production cost. The difference between each month is that the number of finished products produced each month is different. Furthermore, the cost recapitulation of the Cost of Production using the Process Costing Method and the selling price of the Cost Plus Pricing method in 2023 are as follows. (Seen Table 12)

Table 12. Recapitulation of Cost Production and Selling Prices in 2023

Month	Cost Production	Selling Price	Selling Price Different
January	IDR 147.765	IDR 195.745	IDR 29.255
February	IDR 148.827	IDR 197.285	IDR 27.715
March	IDR 149.419	IDR 197.896	IDR 27.104
April	IDR 147.905	IDR 197.752	IDR 27.248
May	IDR 150.431	IDR 198.931	IDR 26.069
Juni	IDR 152.102	IDR 201.384	IDR 23.616
Juli	IDR 152.598	IDR 201.883	IDR 23.117
August	IDR 152.915	IDR 202.035	IDR 22.965
September	IDR 154.730	IDR 204.653	IDR 20.347
October	IDR 155.301	IDR 205.261	IDR 19.739
November	IDR 156.492	IDR 206.809	IDR 18.191
December	IDR 157.581	IDR 208.910	IDR 16.090
Avarage	IDR 152.172	IDR 201.545	-

Source: Data processed by the author, (2024)

Based on the recapitulation of the Cost of Production with the process costing method and the calculation of the selling price of cost plus pricing in Table 12, it resulted in a lower price compared to the cost of production from the Tenun Ikat Medali Mas MSMEs. This is because the calculation of HPP according to MSMEs does not identify based on cost grouping. Calculation of Cost of Production The Process Costing method can produce the right cost of production because the process costing method details all costs clearly (Hamidah et al., 2022). In addition, according to Fardati & Andarwati (2018) The lower cost of goods can make the company more daring to compete starting from the price offered but still maintaining the quality of its products. The calculation of the selling price through the cost plus pricing method also results in a lower selling price compared to the selling price of the Tenun Ikat Medali Mas MSMEs. The difference in production price and selling price is due to the following things, namely the MSMEs of Tenun Ikat Medali Mashave not specifically grouped the cost of raw materials, labor costs, and factory overhead costs. Furthermore, MSMEs have not included equipment maintenance costs, and have not taken into account depreciation costs, namely equipment depreciation costs, vehicle depreciation, and building depreciation.

The results of the selling price using the cost plus pricing method can be input from management in determining how much the selling price is to consumers. This information is very useful and relevant to obtain the desired profit. The management of MSMEs can determine what percentage they want by using cost plus pricing. In Table 1.10, the profit desired by MSMEs for Tenun Ikat Medali Mas is 30%. With this percentage of profit, the company's management can sell goods from prices below the price that has been previously marketed. This is because after the calculation of production costs is carried out, the cost of process method is able to reduce costs to be lower than the previous cost of production. So that it will have an impact on the selling price that is marketed can be lower. Management can also increase the desired profit if the percentage value is smaller. Therefore, the calculation of the cost of production using the process costing method will make it easier for management to allocate the costs incurred and determine the selling price of the product, so that the profit desired by the manager can be determined.

CONCLUSION

MSMEs have not allocated costs based on cost grouping to determine production costs, including raw material costs, labor costs, and overhead costs. The company has three departments related to the production process, so the relevant method for determining the production cost is the process costing method. Based on the calculation of the costing process method, production costs from January to December fluctuate. The results of this calculation result in lower production costs compared to the production costs of MSMEs Tenun Ikat Medali Mas. The calculation of the cost of production using the process costing method can produce more accurate data because MSMEs are producing continuously and through many processes. With the process costing method, companies can find out the costs that must be incurred for the Lungs Department, Feed Department, and Weaving Department. Furthermore, the management also determines the selling price to consumers using the cost plus pricing method with lower sales results compared to the selling price of Medali Mas Weaving MSMEs, which means that Weaving Ikat MSMEs get more than 30% profit.

For further research, the author suggests conducting research the profit and loss for this company knows sales, gross profit, and net profit. In addition, for the method of calculating the cost of production, other methods can be used, such as the job order costing method.

RECOMMENDATION

The calculation of production costs will make it easier for management to evaluate the burden of costs incurred. By using the right method, it will produce accurate data so that it can evaluate the costs incurred so that it can be efficient. Furthermore, management can also determine the amount of profit desired to project how much profit will be received in the future. This research has limitations, namely the cost of goods method used only using process costing. Then in determining the selling price, focus on cost plus pricing. Therefore, for further research, other methods can be used, such as job order costing, full costing, and variable costing for the cost of production and for determining the selling price, the mark up method can be used.

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