

USING COST ACCOUNTING AS THE BASIS FOR SELLING PRICE DETERMINATION: THE CASE FOR KANSA BAKERY

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ABSTRACT

The development of Micro, Small, and Medium Enterprises (MSMEs) in various countries including Indonesia is rising rapidly. The tightness of competition in the business world requires companies to improve efficiency in calculating production costs because it is the base for determining sales price.

This case study employs qualitative method. CV Kansa Bakery, producer of steamed sponge cake was studied. Miles and Huberman's technique was utilized for data analysis, the three stages were data reduction, data display, and conclusion. The research was conducted by comparing full-costing and cost-plus pricing methods.

Calculation shows that full-costing method gives different results compared to the when compared to the existing method used by Kansa Bakery. This resulted from the fact that Kansa did not apply proper accounting method in classifying and charging factory overhead to their product. This affects selling price determination and profit generation.

Keywords: Cost Accounting, Cost of Production, Selling Price, Full Costing Method, Cost Plus Pricing Method

1. INTRODUCTION

The development of Micro, Small, and Medium Enterprises (MSMEs) in various countries including Indonesia is now rapidly rising, triggering intense competition among industry participants to produce quality products. A business

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entity that has endured certainly desires to grow and improve its product quality. The development of MSMEs sector in Indonesia shows that there is great potential if it can be managed and developed properly. Additionally, the role of MSMEs, particularly since the monetary crisis of 1998, can be seen as a supporter of national economic recovery; encouraging both economic growth and employment. One crucial issue arising in MSMEs is the reporting of the incurred costs in a production process.

The tight competition in the business world requires companies to improve efficiency in calculating production cost because it is the basis for the company to determine the Cost of Production and their selling price. The calculation of production costs has to be done properly, so a company can determine its selling price accordingly. One way that can be done to increase efficiency is to control production costs. Cost of production is usually categorized into product costs and non-product costs. In determining the cost of the product, every component which makes up Cost of Goods Sold have to be calculated and allocated correctly to reflect the usage of economic resources.

Cost of production determination has become an issue that has to be fixed by MSMEs so that selling prices can be determined appropriately in order to generate maximum profit. Inaccuracies in cost of production determination would be a loss of income for a company.

The elements that make up the Cost of Production can be grouped into three, they are Direct Raw Materials, Direct Labor, and Factory Overhead. The third production cost should be recorded and carefully classified according to the type and nature of these costs. It is an indirect cost intended to facilitate the company in manufacturing process.

In determining the Cost of Production, there are two methods that can be used: (i) full-costing, and (ii) variable costing. Full costing takes into account all elements of production costs, consisting of raw material costs, direct labor costs, and factory overhead costs (Mulyadi 2010:18). Variable costing only takes into account the incurred variable production costs, which are raw materials, direct labor costs, and variable factory overhead (Mulyadi 2010:18).

There are many Indonesian MSMEs that still calculate production costs traditionally. In Traditional cost accounting (traditional costing), overhead costs are allocated and measured by capacity, such as direct labor hours, machine hours, or units of the raw materials used.

CV Kansa Bakery was chosen for the subject of research because it is a manufacturing business. CV Kansa Bakery has been calculating their cost of production using traditional costing. This study attempts to help the Bakery by calculating their production costs to be in accordance with the suitable accounting methods and techniques.

2. LITERATURE REVIEW

Management Accounting and Cost Accounting

Management accounting measures, analyzes, and reports financial and non-financial information that helps managers make decisions to fulfill the goals of an organization (Horngren, Datar, and Foster, 2003:3). Managers use management accounting information to develop, communicate, and implement strategy. They also use management accounting information to coordinate product design, production, and marketing decisions and to evaluate performance. Management accounting information and reports do not have to follow set principles or rules.

According to Horngren, Datar, and Foster (2003:4), cost accounting provides information for management accounting and financial accounting. Cost accounting measures and reports financial and non financial information relating to the cost acquiring or utilization resource in organizations. Cost accounting provides the information needed for management accounting and financial accounting. Cost accounting measure and report all financial and non-financial information related to the cost of acquisition or utilization of resources in an organization. Calculating the cost of a product is a cost accounting function that answers financial accounting's inventory-valuation needs and management accounting's decision-making needs. Modern cost accounting takes the

perspective that collecting cost information is a function of the management decisions being made.

Role of Cost Accounting

Cost accounting is a management device that required for activity planning and control, improve quality, increase efficiency, and make decisions that are routine or strategic. In this regard, the cost accounting can assist management in completing tasks as proposed by Bustami and Nurlela (2010: 4-5) as follows:

- a. Budget preparation and budget execution operations.
- b. The establishment of methods and procedures for calculating costs, control costs, charges were accurate and continuous quality improvement.
- c. Determining the value of inventories which are used to calculate the cost and pricing, evaluation of the product, performance evaluation department or division, physical inventory checks.
- d. Counting the cost and profit of the company for the accounting period, yearly, or a shorter period.
- e. Selecting systems and procedures of the best alternative, in order to be able to increase revenues and reduce costs.

Cost of Production

According to Supriyono (1999:144) costs in determining the cost of production consists of three elements:

a. Raw Material Costs

Raw material costs are the cost of the materials used for processing and will be taken into finished products. Ingredients of a product is the biggest part forming a finished product, so it can be classified directly in the base price of each kind of goods.

b. Labor costs

The cost of labor is the remuneration given to employees of production either directly or indirectly who worked on the production of goods.

c. Factory Overhead costs

Represents the costs can not be charged directly to a product results. These costs include costs other than the cost of materials and labor costs.

It can be concluded that the cost of production are all costs that have been sacrificed in the production process or activity change materials into finished products that include raw materials cost, direct labor costs and factory overhead costs. Costs unrelated to the units included in determining the cost of production is a non-production costs.

Method of Determining Cost of Products

Mulyadi (2010:50) states that in calculating the cost elements in the cost of production, there are several approaches that a full costing method and variable costing.

a. Full costing method

Full costing is a method of determining the cost of production which counts all elements of the cost of materials, direct labor costs and overheads either variable or fixed behavior.

b. Variable costing method

Variable costing is a method of determining the cost of production is only counting the cost of production which behaves variable into the cost of production consists of raw material costs, direct labor costs and factory overhead costs variable.

According to Usry (2006) such method is the difference lies in the treatment of fixed production costs behave. In full costing overhead costs both fixed and variable behaves charged to the product on the basis of actual manufacturing overhead. Whereas the variable method costing, factory overhead costs charged to the product only costs that behaves variable.

Selling Price

Price is one important thing, price is a major component of consumer satisfaction, and the value of the product is what consumers perceived, so buyers helped to set the value of the product. From the point of view of producers, the price of course, has a very important role. Income to be obtained by the company and the company's survival is largely determined by how much income they earn, and this depends on how many number of products sold. A large number of product sales is influenced by the selling price of the product sendiri. Jadi

selling price is an important thing on a product that sold well for producers, as well as for consumers.

The selling price is the amount of compensation (money or goods) are required to obtain a number of combinations of goods or services. Company always set the price of its products to the expectations of those products sold and may earn a maximum profit. Hansen and Mowen (2001: 633) defines "sales price is the monetary amount charged by a business unit to the buyer or customer of the goods or services sold or delivered". According Mulyadi (2012: 78) "in principle the selling price should be able to cover full costs plus a reasonable profit. The sale price is equal to the cost of production plus a mark-up".

From the above definition can be concluded that the sale price is the amount of expenses incurred by the company to produce a good or service plus a percentage of the desired profit company, because it was to achieve the desired profit by the company one of the ways to attract customers is by determining the right price for the products sold. The right price is the price in accordance with quality products, a price product can give satisfaction to the consumer. The price is the value of goods or services is expressed in rupiah unit or units of other money. Whereas, selling price is the value that is charged to the buyer or user of goods and services. In this case the selling price is used to obtain a number of combinations of goods and services that used to produce product.

Cost Plus Pricing

Cost plus pricing is determining the selling price by adding profits are applied on top of the full cost of the future for produce and market the product. According Samryn (2012: 232), how to determine the selling price of the simplest is to add a mark up on the cost of the product to be sold. In accordance with the elements, this approach is called the cost plus markup. Mark up determined by the following general formula:

$$\text{MarkUp Percentage} = \frac{\text{Sales Expense} + \text{Profit Estimate}}{\text{Cost of Production}}$$

The selling price is based on a cost-plus pricing calculated by a formula as used to calculate the selling price in normal circumstances mentioned above, and coupled with a percentage markup eating formula is as follows:

$$\text{Selling Price} = \frac{(100\% + \text{MarkUp Percentage}) \times \text{CoP}}{\text{Total Production Units}}$$

Then, the determination of the selling price using cost plus pricing method is calculated using cost estimates that are calculated with a percentage mark-up plus the cost of production has been calculated, then divided by total production.

Profitability

Fahmi (2011:68) states that profitability is a ratio that measures the effectiveness of the overall management addressed by the size of the level of profits in connection with the sale or investment. Profitability ratio is most frequently used to measure the effectiveness of management in achieving profitability Ikhsan (2009:102). Profitability is the company's ability to generate profits.

3. RESEARCH METHOD

Research Approach

This research employed a qualitative approach by the use of case study. The advantage of this method is that researchers can be thorough in observing the subject of research.

This case study analyzed the costs incurred in calculating the cost of production in CV Kansa Bakery. The calculation results were compared and analyzed to see the difference between the calculation using the accounting method and the calculation using the Bakery's existing method. Subsequently, the company would be able to select the more suitable method, so that selling price can be determined effectively in order for the Bakery to be able to compete in the market.

Data Analysis Technique

Data analysis in this research was performed coinciding with the data collection and the reporting of findings. For example, when interviews were conducted, prior interview outcomes were analyzed; memos were written and could be included as a narrative in the final report, and organizing the structure of the final report (Creswell, 2014). Miles and Huberman method was utilized to identify the implementation of cost accounting to determine the cost of production. The three steps of this method are: data collection, data reduction, data display, and drawing or verification of conclusion.

4. RESULTS AND DISCUSSION

1. Cost of production (company method versus accounting method)

Up to the time of research, Kansa Bakery had calculated their production costs simply by identifying all the incurred expenses during the production process. In calculating the cost of production of steamed sponge cakes, Kansa only charged the costs of raw materials, electricity, and labor wages. This calculation did not include all of the factory overhead costs. Factory overhead costs which was charged by the company were only electricity, plastic, and cardboard costs. Whereas other overhead costs such as (i) maintenance costs of machinery and (ii) equipment, depreciation costs of buildings, machinery, and equipment had not been charged by the company. The selling price were set by CV Kansa by marking up the cost of production incurred with the desired. In one batch, a mixer can produce as many as 750 steamed sponge cakes. In one production day, CV Kansa is able to bake 12-17 batches which makes the total daily production of 10,000 up to 12,500 pieces per day.

CV Kansa produces 5 flavors of steamed sponge cakes, but they did not count the production cost of each flavor. Their calculation consisted of adding up all the costs of raw materials and direct material costs used during the production process.

Table 1. Calculation of Cost of Production By Company

Information	Cost	Total
Raw Material Costs	40,500,000	40,500,000
Labor costs	9,120,000	9,120,000
Factory Overhead Costs:		
- Cardboard	7,029,000	
- Plastic	2,396,250	
- Electricity	300,000	
- LPG	3,456,000	
- Cake Packaging	3,195,000	16,376,250
Total Cost of Production		65,996,250
Production Units (Units)		266,250
Cost of goods sold		248

CV Kansa also did not incur transportation costs because usually they had already been included in the purchase price of raw materials. Alternatively, employees can also fetch the raw materials and this is not done on a daily basis.

According to the Bakery's calculation (refer to Table 1), the production costs totaled to Rp65,996,250. Divided by the units of production, the cost for each sponge cake was Rp248.

The full costing included all the elements of the production costs: raw materials, direct labor, and overhead: both variable and fixed costs. This method also differentiates the costs between one flavor and another: Original, Chocolate, Durian, Orange, and Grape. The total production costs were Rp13.012.892, Rp13.660.892, Rp13.480.892, Rp13.444.892, and Rp13.660.892, respectively. Whereas the production cost for each unit of sponge cake ranges from Rp244 for the original variant, until Rp256 for both Chocolate and Grape variants. The cost of production is different for all variants because of the different materials used. In this method, depreciation costs were also included.

Table 2. Calculation of Cost of Production Method Using Full Costing

Information	Variety of Flavors				
	Original	Chocolate	Durian	Orange	Grape
Raw Material Costs	7,668,000	8,316,000	8,136,000	8,100,000	8,316,000
Labor costs	1,824,000	1,824,000	1,824,000	1,824,000	1,824,000
Factory Overhead Costs:					
Direct Costs:					
- Cardboard	1,405,800	1,405,800	1,405,800	1,405,800	1,405,800
- Plastic	479,250	479,250	479,250	479,250	479,250
- Electricity	60,000	60,000	60,000	60,000	60,000
- LPG	691,200	691,200	691,200	691,200	691,200
- Cake Packaging	639,000	639,000	639,000	639,000	639,000
Indirect Costs:					
Depreciation costs of Machinery, Equipment, and Building	245,642	245,642	245,642	245,642	245,642
Total Cost of Production	13,012,892	13,660,892	13,480,892	13,444,892	13,660,892
Production Units (Units)	53,250	53,250	53,250	53,250	53,250
Cost of Production (Rp)	244	256	253	252	256

Calculation of Selling Price

Formerly, CV Kansa had not used mark-up percentage to determine sales price. For several months up to the time of research, Kansa had been selling their cakes at the price of Rp300. Due to the fluctuation of raw material, Kansa had estimated a 5 per-cent cost increase in March 2017. Kansa's calculation of the estimated production cost for March 2017 can be seen in the table below:

Based on the conducted interview, the owner of Kansa Bakery expects a profit of Rp15 million in March. However, the owner did not fixing considering price competition and the variability of production quantities. The following table presents the calculation for March 2017 sales price, corresponding to the owner's desired profit.

Table 3. Estimated Production Cost Calculation for March 2017

Information	Total Actual Cost of Production On February 2017	Estimated Total Production Cost On March 2017 (5% increase for Materials)
Raw Material Costs	40,500,000	42,525,000
Labor costs	9,120,000	9,120,000
Factory Overhead Costs:		
– Cardboard	7,029,000	7,380,450
– Plastic	2,396,250	2,516,062
– Electricity	300,000	315,000
– LPG	3,456,000	3,628,800
– Cake Packaging	3,195,000	3,354,750
Total Cost of Production	66,032,250	68,840,062
Production Units (Units)	266,250	266,250
Cost of goods sold	248	258

Table 4. Selling Price for March 2017

Cost of Production	68,840,062
Expected profit	15,000,000
	83,840,062
Production unit	266,250
Expected Selling Price	315
Actual Selling Price	300

In order for Kansa to generate a Rp15 million profit in March, they should be selling their product for Rp315 per piece. On the other hand, they had been selling for Rp300.

The following table shows the estimated cost of production for March 2017 using full-costing method:

Table 5. Estimated Production Cost Calculation for March 2017 based on CoP Full Costing

Information	Total Cost of Actual Production Month of February 2017	Estimated Total Production Cost Month March 2017 (5% increase for Materials)
Raw Material Costs	40,536,000	42,562,800
Labor costs	9,120,000	9,120,000
Factory Overhead Costs		
Direct Cost:		
– Cardboard	7,029,000	7,380,450
– Plastic	2,396,250	2,516,062
– Electricity	300,000	315,000
– LPG	3,456,000	1,628,800
– Cake Packaging	3,195,000	3,354,750
Indirect Costs:		
Depreciation costs of Machinery, Equipment, and Building	1,228,208	1,228,208
Total Cost of Production	68,488,668	70,106,070
Production Units (Units)	266,250	266,250
Cost of goods sold	253	263

Furthermore, the calculation of the markup to determine the sales price using cost-plus pricing is as follows:

$$\begin{aligned}
 \text{MarkUp Percentage} &= \frac{\text{Adm Expense} + \text{Profit Estimate}}{\text{Cost of Production}} \\
 \text{MarkUp Percentage} &= \frac{0 + 15.000.000}{70.106.070} \\
 &= \mathbf{21\%}
 \end{aligned}$$

The 21 per-cent markup can now be added to the cost of production to determine the sales price:

$$\text{Selling Price} = \frac{(100\% + \text{MarkUp Percentage}) \times \text{CoP}}{\text{Total Production Units}}$$

$$\text{Selling Price} = \frac{121\% \times 70.106.070}{266.250}$$

$$\text{Selling Price} = \frac{84.828.344}{266.250}$$

$$\text{Selling Price} = \text{Rp } 319/\text{piece}$$

The calculation shows that in order to generate a profit of Rp15.000.000 in March 2017, the selling price of the sponge cake should be Rp319 per piece.

2. Calculation of Profits And Losses On February 2017

Profit and Loss Statement calculated by Kansa Bakery:

Table 6. Calculation Profit of The Companies by CV Kansa

Product	Total Unit Sales	Selling Price Per Unit	Total Sales	Total Cost of Production	Sales Returns	Total Returns	Total Profit
Steamed Sponge Cake:							
Original	53,250	300	15,975,000	13,199,250	2,662	660,176	2,115,574
Chocolate	53,250	300	15,975,000	13,199,250	2,662	660,176	2,115,574
Durian	53,250	300	15,975,000	13,199,250	2,662	660,176	2,115,574
Orange	53,250	300	15,975,000	13,199,250	2,662	660,176	2,115,574
Grape	53,250	300	15,975,000	13,199,250	2,662	660,176	2,115,574
Total	266,250	300	79,875,000	65,996,250	13,310,000	3,300,880	10,577,870

Table 5 displays that in February 2017, Kansa sold a total of 266,250 pieces of sponge cake, amounting to a revenue Rp79.875.000. The total cost of production in February 2017 amounted to Rp65.996.250. Note that this cost figure was calculated by the company, which did not include several production costs. According to the owner, sales returns approximated 5% of total sales, or Rp3.300.880 which was calculated from the total returns multiplied by the cost of production by the company. Moreover, the profit for the month totaled to Rp10.577.870. This profit is not net earnings because marketing and tax expenses have not been deducted.

The following is the Profit and Loss Statement where the Cost of Production is calculated with the Full Costing Method.

Table 7. Calculation Profit of The Companies Used Full Costing Method

Product	Total Unit Sales	Selling Price Per Unit	Total Sales	Total Cost of Production	Sales Returns	Total Returns	Total Profit
Steamed Sponge Cake:							
Original	53,250	300	15,975,000	13,012,892	2,662	649,528	2,312,580
Chocolate	53,250	300	15,975,000	13,660,892	2,662	681,472	1,632,636
Durian	53,250	300	15,975,000	13,480,892	2,662	673,486	1,820,622
Orange	53,250	300	15,975,000	13,444,892	2,662	670,824	1,859,284
Grape	53,250	300	15,975,000	13,660,892	2,662	681,472	1,632,636
Total	266,250	300	79,875,000	67,260,460	13,310	3,356,782	9,257,758

Using full-costing method, the total cost of production is Rp67.260.460. Consequently, the cost of sales returns amounted to Rp3.356.782. These figures are greater than the ones calculated by the company (refer to Table 6).

The profit amounted to Rp9.257.758. This number also omits marketing and tax expenses, therefore cannot be considered as Net Income.

3. Conclusion of Comparasion Calculations

The following is the comparation of calculations done by Kansa and this research using full-costing method:

Table 8. Comparison of Calculation Cost of Production On February 2017

No.	Variants	CV Kansa (Rp)	Full Costing (Rp)	Difference (Rp)
1.	Original	248	244	(4)
2.	Chocolate	248	256	8
3.	Durian	248	253	5
4.	Orange	248	252	4
5.	Grape	248	256	8

From Table 8, it can be determined that using full-costing method, the cost of production differs from the prior calculation done by the company. For instance, according to the full-costing method, the original varian is actually Rp4 cheaper to produce, whereas chocolate, durian, orange, and grape variants are more expensive to produce ranging from Rp4 to Rp8 per piece.

Previously, the Bakery did not incur all the production costs in their calculation. They also did not identify the cost for each flavor despite the difference in raw material cost. Therefore, it can be said that leveling the unit cost for every flavor is misleading.

The full-cost calculation revealed that the chocolate, durian, orange, and grape variants are actually more costly to produce than the original variant. This could be caused by the fact that prior to the research, the Bakery only incurred manufacturing overhead for the following costs: electricity, water, cake packaging, cardboard, and plastic. Meanwhile depreciation and the maintenance cost of machinery and equipment were not included by the Bakery.

On the other hand, in the case for original variant, the company calculated a higher cost per unit compared to the full-costing method. This was due to the Bakery including the pasta flavor into the raw material for the original flavor, whereas the recipe for the original sponge cake does not actually include it. In conclusion, the calculation using full-costing methodis would result in a lower margin.

Comparison of selling prices between company and cost-plus pricing method is presented in the table below:

Table 9. Comparison of Company Selling Price Calculation With Cost Plus Pricing Method

Month	According CV Kansa	Cost Plus Pricing Method	Difference
March	315	319	4

Comparison of Calculations of Selling Price On February 2017 between Actual selling price and cost plus pricing methods is as follows:

Table 10. Comparison of Actual Company Selling Price Calculation With Cost Plus Pricing Method

Month	Actual Selling Price	Cost Plus Pricing Method	Difference
March	300	319	19

From Tables 9 and 10, it can be seen that the company's estimated selling price differs from the cost-plus method by Rp4. The sales price is based on the total estimated cost of production for March 2017, which is forecast to be 5% higher than earlier months.

Rp319 should be the selling price if the company desires to achieve a profit of Rp15.000.000. If we base the pricing on the cost of production measured by the company (not full-costing), then the selling price becomes Rp315. However, given the actual sales price at the present time (March 2017) is Rp300 per piece, the difference of selling prices amounts to Rp19.

The company desires a profit of Rp15 million for March 2017. However the owner did not factor in prices of competitors and the variances in production quantities. This led to the same selling price in March 2017 as remains the same as the price in earlier months.

The difference in selling prices is certainly caused by the difference in production cost calculation. Nevertheless, it should be noted that the cost of production is not the only factor that affects the price. Consumer tastes, competition, and product quality could also be factors affecting product prices.

The following section discusses about the company profit for February 2017:

Table 11. Comparasion Companies Profit On February 2017

Month	According CV Kansa	Full Costing Method	Difference
February	10,577,870	9,257,758	1,320,112

It can be seen from Table 11 that there is a Rp1.320.112 difference in the amount of profit when Kansa's calculation is compared to the full-costing callculation. Kansa had been calculating the production cost of steamed sponge cakes by incurring the costs of raw materials, electricity, and labor wages. Calculations performed by the company did not include all of the factory overhead costs. The company only charged for electricity, plastic, cardboard, and cake packaging, whereas other overhead costs such as maintenance costs of machinery and equipment, depreciation costs of buildings, machinery, and equipment have not been recorded by the company. This causes the difference in the profit amount.

The comparison shows Rp1.320.112 or 12 per-cent difference in Profit. It is quite an impactful, unfavorable difference. The full-costing method shows a lower amount of profit.

5. CONCLUSION AND SUGESSTION

Based on the given discussion, it can be concluded that:

1. The company's calculations in determining the cost of production is different from the calculation using proper accounting method. The Company did not take all the production costs into account.
2. There are differences between the amount of cost of production calculated by the company and the cost calculated by this research using full-costing method.
3. There is a difference between the selling price which was determined by the company and the selling price determined using the cost-plus pricing method.

4. The profit and loss calculated by the company is different from the ones calculated using full-costing method in this study.

Sugesstion for future studies are as follows:

1. Transportation costs of materials should also be included in the product costing.
2. Ideally sales returns ought to be calculated in detail so that the profit and loss figures are more accurately calculated.

Cost-Volume analysis can be carried out in order to determine the number of sales needed in order to achieve a certain amount of profit.

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