



CALCULATION OF PRODUCTION COST PRICE AT THE SUKA-SUKA BAKPAO SME IN TARAKAN CITY (Case Study of Tarakan Layer Cake SMEs)

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ABSTRACT

Abstract: HPP is the basis for business actors in determining the appropriate selling price for consumers. This study aims to provide guidance to Bakpao Suka Suka MSMEs in calculating production costs comprehensively. The approach used in analyzing the data is a quantitative descriptive method, with a focus on the preparation of include the main ingredients for making bakpao, complementary ingredients, direct labor costs, and operational overhead costs. Based on the total COGS calculation of IDR 99,595, it can be seen that the production cost per piece of bakpao is IDR 3,320. The results of the study underline the importance of applying the COGS method for MSMEs in determining competitive selling prices in the market. With a proper understanding of the production cost structure, Bakpao Suka Suka SME can set optimal pricing strategies, increase profit margins, and take more targeted business steps

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1. Introduction

Micro, small, and medium enterprises (MSMEs) have become an important part of the Indonesian economy, especially in driving the local economy and reducing unemployment. There are many small and medium enterprises (SMEs) in Indonesia working in the culinary industry; one of them is Bakpao Suka-Suka in Tarakan City, North Kalimantan. Its delicious and affordable bakpao products have made this SME well-known among the local community. Bakpao Suka-Suka must understand the importance of production cost management if they want to survive and grow amid fierce competition. One important element in business management is calculating the cost of goods manufactured (COGM), especially for MSMEs that want to increase their efficiency and profitability. COGM includes all costs incurred during the production process until the product is ready for sale. By having an accurate COGM calculation, MSMEs can determine the right selling price for their products without reducing their profit margins, and they can compete in the market with similar products. Food businesses, such as bakpao production, must consider a number of costs, including raw materials, direct labor, and overhead or indirect costs. The largest cost component is raw materials, because the quality of the ingredients used will affect the taste and customer satisfaction. In addition, labor costs must also be carefully considered, because labor is an important component in ensuring the quality and quantity of bakpao production every day. Bakpao Suka-Suka in Tarakan City faces specific problems in managing production costs and Bakpao Suka-Suka has to deal with fluctuating raw material costs. As a result, the costs that must be borne increase, making COGS calculations very important for maintaining the business and determining affordable yet profitable selling prices. Additionally, with the emergence of numerous snack food businesses, competition in the snack food industry in Tarakan City has become increasingly intense. Therefore, the

key to the success of SMEs is the ability to reduce production costs without compromising product quality.

The determination of accurate production costs is paramount for businesses to establish competitive pricing strategies and ensure sustained profitability (Elisa et al., 2020). This principle is particularly crucial for small and medium-sized enterprises like SUKA-SUKA BAKPAO, where resource allocation and pricing directly impact market competitiveness and operational viability (Abbas & Fadilah, 2024). Miscalculations in production costs can lead to either undervalued products, diminishing potential revenue, or overvalued products, deterring customers and reducing market share (Sugiarti et al., 2020). Therefore, a thorough analysis of production cost components, encompassing raw materials, labor, and overheads, is essential for optimizing financial performance and strategic decision-making within such an economic landscape (Rahmawati & Pertiwi, 2021). Despite its critical importance, many SMEs, including SUKA-SUKA BAKPAO, often face challenges in precisely calculating these costs, which can hinder their ability to set optimal selling prices and achieve desired profit margins (Sugiarti et al., 2020). This research aims to address this gap by meticulously analyzing the production cost and pricing strategies at SUKA-SUKA BAKPAO, thereby contributing to a more robust framework for similar micro, small, and medium enterprises (Wahyuningsih et al., 2020). Specifically, this study will investigate how variable costing methods can be applied to enhance the accuracy of production cost calculations, ultimately influencing selling price determinations (Indah et al., 2022). This approach allows for a clearer understanding of cost behavior in relation to production volume, a critical factor for dynamic pricing and profit maximization (Hestuningsih, 2022). This nuanced understanding is vital for strategic planning, enabling businesses to adapt quickly to market fluctuations and capitalize on production efficiencies (Adawia et al., 2021). A robust cost analysis, incorporating both production costs and revenue, is indispensable for mitigating financial risks and augmenting company profits, yet many small and medium-sized enterprises often neglect thorough cost analysis, potentially jeopardizing their long-term sustainability (Rahmah et al., 2020).

This oversight frequently stems from a lack of comprehensive knowledge regarding cost calculation methodologies and financial literacy among SME owners (Wahyuningsih et al., 2020). Furthermore, the absence of standardized cost accounting practices within these entities often leads to suboptimal pricing, affecting market competitiveness (Maulana et al., 2020). This research will therefore explore the discrepancies between current company methods for cost determination and more advanced approaches like full costing, examining how such differences impact selling price decisions (Noviasari & Alamsyah, 2020) (Sugiarti et al., 2020). This investigation will also delve into the implications of production efficiency on cost reduction, acknowledging that inefficiencies can significantly elevate operational expenses and undermine profitability (Meilani et al., 2025). Consequently, many SMEs struggle with accurately determining cost of goods sold, which is a fundamental component of financial reporting and strategic pricing (Widadi et al., 2022). This deficiency often results in selling prices that fail to cover all operational expenses or adequately reflect market value, thus necessitating an examination of how production cost and pricing variables interact within the context of small enterprises (Maryanti et al., 2019). This investigation highlights a critical research gap: while the impact of cost reduction methods on profitability in small-scale manufacturing is recognized (Gabriel et al., 2025), there is a persistent need for robust frameworks that effectively integrate production cost and pricing strategies within the specific context of SMEs like SUKA-SUKA BAKPAO. This study aims to bridge this gap by developing a comprehensive framework that integrates strategic cost analysis with pricing strategies tailored for SMEs, ensuring both market competitiveness and sustainable profitability (Siladjaja et al., 2024). Such a framework would not only improve financial stability through strategic budgeting and revenue management but also empower SMEs to make informed decisions regarding their operational expenses and pricing models (Okeke et al., 2024) (Hasanudin, 2023).

This holistic approach is crucial, especially since strategic leadership and effective cost management are increasingly vital for small to medium-sized businesses to achieve market competitiveness and financial efficiency (Ali & Anwar, 2021) (DeMoras, 2020). However, current literature often overlooks the application of sophisticated managerial accounting tools and modern costing strategies specifically adapted for the unique operational scales and resource constraints of micro and small businesses (Wong, 2018) (DeMoras, 2020). Thus, this research will fill a crucial gap by proposing a refined framework for calculating production costs and establishing optimal pricing strategies within SUKA-SUKA BAKPAO, considering both production efficiency and market differentiation to enhance organizational effectiveness (Ali & Anwar, 2021). This framework will leverage principles of activity-based costing to allocate overheads more accurately, moving beyond traditional methods that often oversimplify cost drivers for small businesses (Maryanti et al., 2019). This refined approach will enable SUKA-SUKA BAKPAO to better understand its true cost per unit, allowing for more strategic pricing decisions that balance profitability with market demand (Faisal & Khan, 2021). By providing a more precise cost structure, this study aims to offer a novel perspective on how small businesses can utilize advanced cost management techniques to foster innovation and competitive advantage, thereby ensuring long-term survival and growth (Alonso & Krajsic, 2014) (Ali & Anwar, 2021). Moreover, understanding the interplay of economics, entrepreneurship, and auditing can provide valuable insights into accountability mechanisms and financial performance within MSMEs (Nugrahanti et al., 2023). This integrated approach is vital for enhancing financial transparency and strategic decision-making, which are often underdeveloped in smaller enterprises due to resource limitations and a lack of specialized accounting expertise

(Nugrahanti et al., 2023). Such enhanced understanding could lead to improved operational efficiency, attract investors, and strengthen stakeholder relationships, particularly in dynamic economic environments (Nugrahanti et al., 2023).

Bakpao Suka-Suka can enhance production efficiency and implement a more competitive pricing strategy by optimizing the calculation of production costs. The purpose of this study is to thoroughly analyze the cost components that make up the cost of goods sold (COGS) at Bakpao Suka-Suka MSME. It is hoped that the results will provide a clear picture of the components that affect the cost of producing bakpao and opportunities to reduce costs without compromising product quality. In addition, the results of this analysis are expected to provide useful input for business owners when they develop more efficient business strategies.

Ultimately, MSMEs such as Bakpao Suka-Suka will benefit from good cost management and accurate COGS calculations. A good understanding of production cost calculations can help MSMEs become more competitive, maintain customer satisfaction, and develop their businesses in a better direction. It is hoped that this article will help other MSMEs facing similar problems by discussing the components of COGS comprehensively.

2. Literature Review and Hypothesis Development

2.1. Understanding Cost Accounting

Cost accounting (Candra, 2020) is a part of management accounting that provides information about the calculation, analysis, and control of costs needed by management to control operations and improve efficiency. Through product and process cost analysis, cost accounting assists companies in strategic decision-making. Cost accounting (Sari, N., & Susanto, 2021) is the process of recording, classifying, and reporting costs related to goods or services produced by a company. The goal is to provide information needed by management for planning, control, and pricing.

Cost accounting, according to (Nugroho, 2023), is a system used to find, measure, and report production costs and provide relevant information for management for planning, control, and operational evaluation. Cost accounting can be defined as an accounting system that focuses on recording, measuring, classifying, and reporting costs involved in the production of goods or services. This cost analysis aims to provide management with relevant information for planning, controlling, and evaluating operations. With this cost analysis, management can make strategic decisions that support efficient and effective company operations.

2.2. Cost of Goods Manufactured (COGM)

According to (Nugroho, 2023), the cost of goods manufactured is the total production cost required to make goods to the final stage. Raw materials, direct labor, and production overhead are components included in this. Calculating this cost is useful for management when setting competitive prices in the market.

2.3. Methods of Determining Production Costs

Two main cost accounting methods, Full Costing and Variable Costing, are used to determine the cost of goods manufactured.

1. Full Costing

According to (Mulyadi, 2012), the full cost method, also known as the full cost method, is a method of determining the cost of goods manufactured that takes into account all components of production costs, both fixed and variable. This method includes raw material costs, direct labor costs, and factory overhead costs. This method combines all production costs into the product, so that the cost of goods manufactured includes all costs incurred by the company during the production process. This method provides a complete picture of all costs incurred by the company to produce goods or services.

2. Variable Costing

According to (Mulyadi, 2012), the variable costing method only includes variable production costs, such as raw material and direct labor costs, in the cost of goods manufactured. This method treats fixed costs as period costs and does not allocate them to products. Therefore, fixed costs do not affect the calculation of the cost of goods produced per unit, allowing companies to focus on contribution margin analysis and short-term decision making.

To Compare Full Costing and Variable Costing:

1. Cost Recognition: Full costing recognizes all production costs, both fixed and variable, as the cost of goods manufactured. Variable costing only recognizes variable costs in the calculation.
2. Impact on Profit: If fixed costs are considered period costs, profit can be affected by production volume because fixed costs are charged to products. If fixed costs are considered fixed costs, profit is more affected by sales volume.

3. Decision Making: Full Costing is better for production capacity planning and determining selling prices in the long term. However, variable costing is better for contribution margin analysis and short-term decision making.

2.4. Classification of Production Cost

Determining the Cost of Goods Produced according to (Mulyadi, 2012) involves all costs related to the manufacture of products during a certain period. He divides costs into three main categories:

1. Direct labor costs are costs related to the wages of employees who are directly involved in the production process.
2. Direct material costs refer to the costs of raw materials used directly during the production process. These are costs that are easy to find for a particular product.
3. Factory overhead costs: These are costs that can be attributed to products indirectly, such as electricity costs, machine depreciation, maintenance, and other general factory costs.

Cost price calculation is also necessary to assess operational performance and calculate profits; it is also important for determining the actual costs incurred in production and for setting competitive selling prices.

Example of Application: If a company produces 1,000 units of goods, the cost of goods manufactured is calculated based on the total cost of raw materials, labor, and factory overhead allocated to those 1,000 units.

According to (Supriyono 2016), determining the cost of goods sold involves collecting all costs incurred to produce goods or services. These costs include:

1. Direct raw material costs: The procurement and use of materials that physically become part of the product.
2. Direct labor costs: Costs related to workers who process raw materials into finished products.
3. Factory overhead: Additional costs that support the production process but are not directly part of the product itself, such as machine maintenance, utilities, and factory administration costs.

Cost calculation methods such as job order costing (order-based method) or process costing (process-based method) are also used in determining cost price. These methods are used to allocate production costs to each unit of product manufactured. This is important for preparing accurate financial reports and setting reasonable selling prices.

2.5. Advantages of Having COGS Information

According to several experts and related sources, some of the benefits of production cost information are:

1. Production Cost Control
According to (Mulyadi, 2016), information about production costs helps companies control production costs. Knowing the correct costs allows management to monitor cost efficiency and identify cost elements that can be cut to increase profits.
2. Determining the Selling Price
According to (Hansen, D.R., & Mowen, 2017), the cost of production is the basis for determining the selling price of a product. Accurate information about production costs helps companies set competitive selling prices, making their products more competitive in the market.
3. Planning and Decision Making
(Carter, 2002) states that information about production costs is very important for planning and managerial decision making. With this information, companies can plan their budgets better and make investment decisions such as production and product innovation.
4. Measuring Performance and Evaluating Production Efficiency
According to (Supriyono, 2016), production costs serve as a tool for measuring the performance of a production department. Managers can assess whether the production process is running efficiently and set optimal cost standards.
5. Profitability Analysis
According to (Weygandt, Kieso, 2015), Accounting Principles state that production costs enable managers to understand the profitability of each product. By analyzing production costs, companies can assess which products are most profitable and allocate resources to more profitable products. All these benefits help management run company operations more efficiently, increase profits, and make more strategic decision

3. Research methods

This research uses a quantitative descriptive approach in analyzing data, with a focus on proposing recommendations to optimize the determination of production cost. Data collection was carried out in two ways, namely direct dialogue with informants and documentation review. In conducting the research, two categories of data were required: numerical data related to cost aspects, which is classified as quantitative data, and qualitative data obtained by the researcher directly at the research location. Regarding data sources, this study utilizes primary

data collected directly by researchers through field observations, interviews with relevant parties, and consultative discussions with stakeholders. In addition, the study also uses secondary data, which includes available and categorized information obtained through various indirect methods.

4. Results and Discussion

This study focuses on analyzing the production and sales of Bakpau Suka-suka with a sample size of 30 bakpau produced by the Bakpau Suka-Suka MSME. In determining the cost of goods manufactured, there are three main components that will be calculated in detail, namely the cost of raw materials, the cost of workers directly involved in production, and the *overhead* costs incurred during the production process. The following are the details of the calculations for each of these cost components:

a. Raw Material Costs

Table 1. Description of Main Raw Material Costs

Type of raw material	Quantity	Price	Total price
High Protein Flour	1 kg	Rp12,750/kg	Rp12,750
Granulated sugar	200 g	Rp16/g	Rp3,200
Yeast	10 g	Rp186/g	Rp1,860
Water	400 ml	Rp0.25/ml	Rp100
White butter	100 g	Rp29.25/g	Rp2,925
Chocolate Bar	250 g	Rp112/g	Rp28,000
Liquid milk	200 ml	Rp20/ml	Rp4,000
Salt	2.4 g	Rp4/gram	Rp10
Total			Rp52,845

Source: Processed Primary Data

Table 2. Description of Raw Material Costs

Type of Raw Material	Quantity	Price	Total Price
Bakpau paper	30 pieces	Rp6,000/30 pcs	Rp6,000
Total			Rp6,000

Source: Processed Primary Data

Therefore, the total cost of raw materials is the cost of primary raw materials + the cost of complementary raw materials:
 Rp52,845
 + Rp6,000 = Rp58,845

b. Direct Labor Costs

In the process of making bakpau, there are direct labor costs, namely

- Cook

There is 1 worker with a rate of Rp25,000/production

Table 3. Description of Direct Labor Costs

Labor	Number of Workers	Wages	Number	Total Cost
Cook	1	Rp25,000	1 production	Rp25,000
Total				Rp25,000

Source: Processed Primary Data

c. Production Overhead Costs

Table 4. Description of Production Overhead Costs

Type of Cost	Cost
Electricity Bill	Rp7,000
Gas Cylinder	Rp8,750
Total	Rp15,750

Source: Processed Primary Data

d. Cost of Goods Manufactured (COGM)

This study took one sample order, namely 30 Bakpau produced in one day. The cost of goods manufactured is the cost collected from raw material costs, direct labor costs, and factory overhead costs.

Table 5. Description of Cost of Goods Manufactured (COGM)

Description	Amount
Raw Material Costs	Rp52,845
Labor Costs	Rp25,000
Overhead Costs	Rp21,750
Total Cost	Rp99,595

Source: Processed Primary Data

With a total cost of Rp99,595, the production cost per chocolate-flavored bakpau can be calculated as Rp3,320.

5. Conclusion and Suggestion

Conclusion

The use of the cost of goods sold (COGS) calculation method is very important for MSMEs such as Bakpau Suka Suka in determining competitive selling prices. Accurate cost accounting helps MSMEs set the right prices, increase profitability, and make strategic business decisions. Bakpau Suka Suka's recommendation to SMEs is to classify production costs into direct production costs and indirect production costs and use the COGS method to determine production costs. Examples of direct production costs include primary raw material costs, auxiliary raw material costs, and direct labor costs. Conversely, indirect production costs include factory overhead costs. This COGS methodology helps MSMEs calculate production costs by considering raw material, labor, and overhead costs, enabling them to better understand their cost structure and develop more competitive strategies.

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