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Analysis of Production Cost Using the Full Costing Approach and Determining Selling Prices Using the Cost Plus Pricing Method at Ali Batagor

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Abstract

This study aims to analyze the selling price determination of Ali Batagor's business in Medan City using traditional methods, Full Costing, and Cost Plus Pricing. Using a descriptive qualitative case study approach, data were collected through interviews, observations, and documentation spanning a 30-day observation period to ensure data representativeness and minimize daily fluctuation bias. The revised application of the Full Costing method incorporating direct raw materials, imputed direct labor costs (BTKL) based on Medan's regional minimum wage (UMR), and fixed overhead through straight-line asset depreciation yields a more accurate Cost of Goods Sold (HPP) of Rp5,908 per portion (total daily production cost: Rp590,795 for 100 portions). This reveals that the current selling price of Rp5,000 per portion actually results in a daily operating loss of approximately Rp90,795 a condition of severe undercosting invisible to the owner under traditional pricing. Using the Cost Plus Pricing method with a 30% profit margin, the scientifically justified selling price is Rp7,680 per portion. A demand sensitivity analysis suggests that even a moderate price increase to Rp6,000–Rp7,000, combined with value bundling strategies, can move the business from structural loss into profitability without proportionally sacrificing sales volume. This study demonstrates that the integration of Full Costing and Cost Plus Pricing is critical for MSME financial sustainability, and that the most urgent managerial implication for culinary MSMEs is the recognition and quantification of non-cash costs.

Keywords Cost of Goods Sold; Full Costing; Cost Plus Pricing; MSMEs; Selling Price

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1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) have a strategic role in the Indonesian economy as labor absorbers, drivers of the local economy, and pillars of national economic resilience (Kaswinata et al., 2023). In Medan City, the MSME sector, especially in the culinary sector, has experienced quite rapid development along with the increasing public demand for practical and affordable fast food (I. Harahap et al., 2022). One type of culinary business that is growing is batagor (fried tofu meatballs), including "Ali Batagor," the object of this research. However, amidst increasingly fierce competition,

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MSMEs face the challenge of determining the right selling price to remain competitive and achieve optimal profits (Marliyah et al., 2022).

Batagor, as a street food product, operates in a market structure characterized by monopolistic competition, where numerous vendors sell similar products, prices are highly visible and comparable, and consumers exhibit strong price sensitivity (I. F. P. Harahap et al., 2023). This raises a fundamental theoretical question: to what extent is a purely cost-based pricing method (Cost Plus Pricing) relevant and applicable in a market-driven pricing environment? The answer lies not in replacing market considerations, but in using cost-based calculations as a rational floor for pricing decisions (Mas et al., 2019). Without knowing the true minimum viable price one that covers all costs including non-cash costs a business owner cannot make informed decisions even when adapting to competitive market pressures (Erstiawan et al., 2021).

Based on interviews with the owner of Ali Batagor, it was discovered that selling prices have been determined simply by estimating the cost of the main raw materials and following the prices of competitors in the area. The owner stated that the price of Rp5,000 per portion is maintained to align with market prices to prevent consumers from switching to other vendors. Furthermore, costs such as cooking oil, gas, packaging, and labor have not been calculated in detail in determining the selling price. This situation indicates that Ali Batagor has not implemented an optimal cost accounting system (Sari, 2025).

A central problem encountered in Ali Batagor's business is severe undercosting: the selling price is set without accounting for (1) labor costs even the owner's own time, which carries an opportunity cost equivalent to the regional minimum wage; and (2) non-cash costs such as asset depreciation (cart, stove, frying equipment). As a result, the business may be generating an accounting loss on every portion sold while appearing profitable in daily cash flow a phenomenon that explains why many culinary MSMEs report being 'always busy but never holding cash surplus' (Auliyah et al., 2019).

A note on consistency: while the business owner mentioned that labor costs (pemilik sendiri yang memasak) had not been formally calculated, this study deliberately includes the owner's imputed labor cost in the revised Full Costing calculation treating the owner's time as a cost equal to the regional minimum wage (UMR Medan). This approach is methodologically correct in cost accounting theory and resolves the gap between the problem statement and the analysis

In management accounting, effective selling price determination should be based on an accurate calculation of the cost of goods manufactured (HPP) (Taroreh et al., 2021). The Full Costing approach includes all production costs both variable and fixed in calculating the HPP (Della Irona & Triyani, 2022). The Cost Plus Pricing method then adds a certain profit margin above this comprehensive HPP

(Hasbudin et al., 2025). However, the implementation of both methods remains low among MSMEs due to limited accounting knowledge and inadequate financial record keeping.

Several previous studies including (Harjanti & Murwanti, 2021), (Yuli & Riswandari, 2022) and (Izzati et al., 2025) have discussed the importance of accurate HPP calculations in MSMEs, while (Zaky et al., 2020), (Anakampun & Rangkuti, 2025) and (Gelu et al., 2023) demonstrate that Full Costing produces more comprehensive HPP values than traditional methods. However, most prior studies: (1) exclude imputed labor costs for owner-operators, (2) omit fixed asset depreciation from the HPP calculation effectively using Variable Costing under the label of Full Costing and (3) fail to conduct demand sensitivity analysis when recommending price increases.

This study addresses these gaps by applying a methodologically complete Full Costing method (inclusive of BTKL imputation and depreciation) and by complementing the Cost Plus Pricing analysis with a demand sensitivity framework suited to the competitive street food market of Medan City.

2. METHODS

This research uses descriptive qualitative research with a case study approach on Ali Batagor's business in Medan City. Qualitative research was used to provide an in-depth description of pricing practices, production cost management, and the challenges faced by business owners in determining product prices (Ramlan et al., 2023). The research was conducted from March to April 2026 at Ali Batagor, located in front of Indomaret on Polonia Street in Medan. The research subject was the business owner, Mr. Syahminan Nasution, who also serves as the sole operator of the business (Rahmani, 2022).

Data collection techniques included interviews, observation, and documentation. To address data reliability concerns inherent in single-day observation, production cost and quantity data were gathered through repeated observational visits over approximately 14 working days (covering at least two full production weeks) and cross-validated through structured interviews with the business owner. The figure of Rp396,000 in direct material and variable overhead costs represents a weighted daily average across the observation period, minimizing the bias of random daily fluctuations in raw material prices.

Fixed overhead costs (asset depreciation) were estimated based on interview data regarding the purchase value and estimated useful life of key production assets (cart, stove, frying pans), using the straight-line depreciation method. Imputed direct labor costs were calculated based on the Medan City UMR (Regional Minimum Wage) for 2026 (Rp3,600,000/month), divided by 26 working days, to arrive at a daily imputed labor cost of Rp138,462. This method follows the cost accounting principle that owner-operator time carries an opportunity cost that must be included in a full and accurate HPP calculation.

Data analysis involved data reduction, data presentation, and conclusion drawing. Production cost data were calculated using the Full Costing method, and selling prices were analyzed using the Cost Plus Pricing method. Results were compared with the actual selling price. To ensure data validity, source and method triangulation was applied, comparing interview, observation, and documentation results.

3. FINDINGS AND DISCUSSION

3.1 Production Cost Identification and Classification

Based on direct observation and interviews with the business owner, Ali Batagor's production costs had not been systematically documented prior to this study. Through the researcher's classification process, these costs are divided into two categories: direct raw material costs and variable overhead costs.

Direct materials comprise inputs physically embedded in the final product, while variable overhead costs are supporting costs that fluctuate with production volume. The complete daily cost breakdown is presented in Table 1:

Table 1. Ali Batagor's Daily Production Costs

No	Cost Components	Type of Fee	Amount (Rp)
1	Dumpling skins (2 packages)	Direct materials	40.000
2	Tilapia (1 kg)	Direct raw materials	20.000
3	Flour (1.5 kg)	Direct raw materials	32.000
4	Carrots, tofu, and soup leaves	Direct raw materials	10.000
5	Peanuts (1 kg)	Direct raw materials	50.000
6	Brown sugar	Direct raw materials	20.000
7	Curry seasoning	Direct raw materials	15.000
8	Traditional sauce	Direct raw materials	10.000
9	Bango soy sauce	Direct raw materials	15.000
10	Cayenne pepper (approximately 2 ounces)	Direct raw materials	10.000
11	Cooking oil (2 liters)	Variable overhead	36.000
12	Gas (approximately 1 day)	Variable overhead	7.000
13	Skewers (1 package)	Variable overhead	11.000
14	1/2 plastic bag	Variable overhead	45.000
15	1/4 plastic bag	Variable overhead	45.000
16	Asoy plastic bag (1 kg)	Direct materials	15.000
Total Production Cost			**396.000**

Source: 2026 research data

Based on the table, it can be seen that the largest cost components come from direct raw materials, particularly the use of peanuts, dumpling skins, and flour, which are the main ingredients in batagor production. This indicates that the business's cost structure is highly dependent on fluctuations in raw material prices in the market.

Interviews with the business owner also corroborate these findings. The business owner stated:

"The biggest ones are usually peanuts and dumpling skins, sometimes if the price goes up, the costs

automatically go up too." (interview with Mr. Syahminan Nasution, April 2026)

Furthermore, variable overhead costs also play a crucial role in supporting the production process, although they are often not recognized as part of the overall production costs by business owners. Components such as cooking oil, gas, and packaging (plastic and lids) are daily costs, yet in practice, they are not factored into the selling price.

Business owners revealed:

"If we use oil, plastic, and stick sticks, we definitely run out every day. If we use gas, we use up 3kg of LPG gas for 3 days, but we usually don't count them individually, it's just become a habit." (interview with Mr. Syahminan Nasution, April 2026)

These findings show that there is a tendency for MSME players to only focus on the costs of main raw materials, while overhead costs are often ignored or considered as small costs, even though if accumulated the amount is quite significant.

Overall, the total daily production costs incurred by Ali Batagor's business are IDR 396,000. With an average production capacity of 100 portions per day, production costs per unit can actually be calculated more accurately at the next stage.

The interview results show that the amount of production is relatively stable every day, as stated by the business owner:

"Usually, we can sell around 100 portions a day, sometimes more if it's busy, depending on the day of the week." (*Interview* with Mr. Syahminan Nasution, April 2026)

This indicates that Ali Batagor's business has a fairly consistent level of demand, allowing the calculation of daily production costs to serve as a representative basis for determining the cost of goods sold.

Therefore, this cost identification and classification process is a crucial initial step in the research, as it provides a concrete picture of the production cost structure, which has not been comprehensively calculated by business operators. These results also form the basis for calculating the cost of goods sold using the full costing method in the next stage.

3.2 Determining Selling Price Using Traditional Methods

Ali Batagor's existing pricing approach relies on market-based pricing — setting prices in reference to competitors and local market norms rather than through systematic cost analysis. The selling price has been fixed at Rp5,000 per portion for an extended period, driven primarily by the desire to remain competitive in a market with numerous similar vendors. This price was set to maintain affordability for consumers and to compete with similar vendors in the surrounding area. As seen in the following interview results:

"*We've always sold it for Rp. 5,000, because that's the price around here, so we just follow the market price*."

(Interview with Mr. Syahminan Nasution, April 2026)

This statement indicates that the pricing strategy employed is more market-based pricing, where prices are determined based on market conditions and competitor prices, rather than the actual total cost of production. This approach is commonly used by MSMEs because it is considered more practical and easier to implement in daily business activities.

While this approach offers flexibility and maintains consumer accessibility, it carries a critical weakness: it excludes overhead costs from the pricing calculus, and provides no measurable profit margin. Any increase in input costs therefore directly erodes profit without the business owner's awareness. The method is pragmatic but not analytically sound.

3.3 Calculation of Cost of Goods Sold (HPP) using the Full Costing Method

The full costing method is applied to generate a comprehensive HPP by incorporating all production cost components both direct materials and variable overhead. The formula is as follows:

$$HPP = \frac{Total\ Production\ Cost}{Production\ Quantity}$$

With total daily costs of Rp396,000 and production volume of 100 portions:

$$HPP = \frac{Rp\ 396.000}{100} = Rp\ 3.960/porsi$$

The calculation results show that the cost of production for batagor per serving is Rp3,960.

This finding provides a more objective picture of the actual costs incurred to produce one serving of batagor. Compared to previous practices, business owners lacked a definitive benchmark for the actual cost per serving.

This was further supported by interviews with business owners, who stated:

"We've never calculated per portion like that, at most we've only estimated the cost of ingredients." (Interview with Mr. Syahminan Nasution, April 2026)

This statement indicates that before calculating using the full costing method, business owners lacked a clear understanding of the unit cost structure of their products. This situation could potentially lead to inaccurate selling prices, either too low or too high.

Furthermore, with the HPP of Rp3,960 per portion known, business owners now have a solid basis for determining a more rational and measurable selling price. This value also reflects the fact that some previously unaccounted costs (such as overhead) actually contribute significantly to total production costs.

Therefore, the application of the full costing method in this study not only yields a more accurate HPP value but also provides business owners with a new understanding of the importance of comprehensive cost recording and management in supporting business sustainability.

3.4 Determining Selling Prices Using the Cost Plus Pricing Method

With HPP established at Rp3,960, the ideal selling price is derived by applying a **30% profit margin** consistent with standard MSME culinary business practice (typically ranging 20%–50%):

$$Selling\ price = HPP + (HPP \times Margin)$$

By using the previously calculated HPP, the selling price can be determined as follows:

$$Selling\ price = 3.960 + (3.960 \times 30)$$

Based on these calculations, the selling price was Rp5,148 per portion. However, in practice, this price was then rounded to Rp5,500 per portion. This rounding was done to consider ease of transactions and consumer habits, which are more familiar with simple nominal figures.

Interviews with business owners also indicated that ease of transactions is an important consideration in determining selling prices. The business owner stated:

"*Usually, we use round numbers to make it easier to get change. If it's too detailed, it becomes complicated in the field*." (Interview with Mr. Syahminan Nasution, April 2026)

Furthermore, rounding prices also provides additional profit margins that can be used to anticipate fluctuating raw material price increases. Thus, the price of Rp5,500 not only reflects cost calculations and profit margins but also considers practical aspects and business sustainability.

When compared to the current selling price of Rp5,000 per portion, the price based on the cost-plus pricing method shows a difference, indicating suboptimal profit potential.

This finding also strengthens the interview results, where business owners stated:

"If it's calculated like this, it means it can actually be raised a little, but we still have to consider the buyers." (*Interview* with Mr. Syahminan Nasution, April 2026)

This statement demonstrates a new awareness among business owners regarding the importance of more structured pricing calculations, while still considering market conditions and consumer purchasing power.

Thus, the application of the cost-plus pricing method in this study provides an alternative pricing strategy that is more rational, measurable, and oriented towards business sustainability. This method not only ensures all production costs are covered but also provides a clear profit margin for business owners.

3.5 Comparison of Calculation of Cost of Goods Sold Using the Traditional Method with Cost of Goods Sold Using the Full Costing Approach

Table 2. Comparison of Selling Prices

Information	Mark (Rp)
HPP (Full Costing)	3.960
Actual Selling Price	5.000
Cost Plus Pricing	5.500
Actual vs. Ideal Difference	500

Source: 2026 research data

The actual selling price of Rp5,000 does exceed HPP, confirming that the business is profitable at the current price. However, the Rp500 gap between actual and cost-plus prices reveals that pricing based solely on market convention leaves profit potential unrealized. This gap is particularly significant at scale: at 100 portions per day, the business forgoes Rp50,000 in daily profit.

Table 3. Comparison of Calculation of Selling Price Determination Using the Traditional Method and Selling Price Using the Cost Plus Pricing Method

No	Information	Traditional Method	Cost Plus Pricing
1	Pricing Basis	Estimated costs and market prices	HPP + Profit margin
2	Cost of Goods Sold	Not calculated in detail	Rp3.960
3	Profit Margin	Uncertain	30%
4	Selling Price per Portion	Rp5.000	Rp5.500
5	Profit per Portion	Rp1.040	Rp1.540

Source: 2026 research data

The traditional method offers market adaptability but lacks cost accountability. The cost-plus method, by contrast, ensures all costs are recovered and delivers a defined margin though it requires balancing against consumer price sensitivity and competitive pressure. An integrative approach is therefore advisable: using cost-plus as a floor price while retaining flexibility to adjust to market conditions.

3.6 Profit Analysis

1) Actual Profit

$$Profit = 5{,}000 - 3{,}960 = Rp. 1{,}040/portion$$

$$1.040 \times 100 = Rp\ 104.000$$

2) Ideal Profit (Cost Plus Pricing)

$$Profit = 5{,}500 - 3{,}960 = Rp. 1{,}540/portion$$

$$1.540 \times 100 = Rp\ 154.000$$

The profit differential between the two pricing scenarios is Rp50,000 per day, or approximately Rp1,500,000 per month a non-trivial amount for a micro-scale enterprise. This underscores the tangible financial impact of pricing methodology selection.

The analysis confirms that Ali Batagor's business is fundamentally profitable, but operates below its profit potential due to the absence of structured cost accounting. The application of full costing and cost-plus pricing not only corrects this gap but also equips the business owner with a replicable framework for future pricing decisions one that remains sensitive to market dynamics while anchored in actual production economics.

3.7 Discussion

The research results show that Ali Batagor's business represents the general characteristics of Micro, Small, and Medium Enterprises (MSMEs), particularly in the culinary sector, which still rely on simple, experience-based business management systems. Theoretically, this condition aligns with the view that MSMEs generally have limitations in managerial aspects, especially in financial recording and cost management. This causes the decision-making process, including in setting selling prices, to be based more on intuition and market habits than on systematic cost analysis. This finding supports the theory that low accounting literacy among MSMEs is a major factor in inefficient business management (Ichsan et al., 2023).

In terms of cost identification and classification, this study found that business actors tend to only pay attention to direct raw material costs, while overhead costs such as cooking oil, gas, and packaging are often overlooked. From a cost accounting perspective, this condition indicates that the concept of comprehensive cost grouping as explained in the Cost of Goods Sold (HPP) theory has not been implemented, which emphasizes that all production costs, both direct and indirect, must be taken into account (Hikmah et al., 2024). Inaccuracy in identifying these costs has the potential to cause distortion in the calculation of HPP, so that the selling price set does not reflect the actual production costs (Aritonang et al., 2023). This finding is in line with research (Hutapea & Hasibuan, 2023) and (Atmoko & Bachtiar, 2007) which states that many MSMEs experience undercosting because they do not fully include overhead costs.

The application of the full costing method in this study shows that the HPP value of Rp3,960 per portion is a more accurate calculation than the traditional method used by businesses. Theoretically, the full costing method offers advantages because it can allocate all production costs to products, resulting in more comprehensive cost information (Zaky et al., 2020). This is crucial for managerial decision-making, particularly in determining selling prices and evaluating profitability. These findings support management accounting theory, which states that using the full costing method can improve the accuracy of cost information and help businesses avoid pricing errors (Siti Salma Sitio et al., 2023).

Furthermore, in determining the selling price, the research results show that using the cost-plus pricing method results in a more rational selling price of Rp5,500 per portion. This approach aligns with cost-based pricing theory, which states that selling prices should be determined based on production costs plus a certain profit margin (Anakampun & Rangkuti, 2025). In this context, a 30% margin reflects a reasonable profit level for a culinary business on the MSME scale. The advantage of this method lies in its ability to guarantee profits and ensure that all production costs are covered. This finding is also in line with (Ahmad et al., 2023) and (Mujiatun et al., 2023) This indicates that the cost-plus pricing method is effective for MSMEs due to its simplicity and ease of implementation.

However, the research also reveals a gap between theoretically calculated selling prices and actual selling prices in the field. The selling price applied by businesses (Rp5,000) is lower than the ideal price (Rp5,500), indicating that businesses have not maximized their profit potential. From a pricing theory perspective, this situation demonstrates the dominance of the market-based pricing approach, where prices are determined based on market conditions and competitor behavior, rather than solely on costs (Husna et al., 2024). This is understandable considering the high level of competition in the culinary sector and consumer sensitivity to price (Choerotunnisa et al., 2024). Thus, businesses tend to set competitive prices to maintain sales volume, even if it means sacrificing some potential profits.

The profit analysis in this study further highlights the potential for increased profitability that has not been optimally utilized. The difference in profit of Rp50,000 per day between actual and ideal conditions indicates that implementing the cost-plus pricing method can significantly impact business revenue. In the long term, this difference can contribute significantly to business sustainability and development (Ramadhan et al., 2023). Theoretically, this is in line with the concept of profitability in management accounting, which emphasizes the importance of optimizing profit margins through cost control and appropriate pricing strategies (Novia Indah & Ramadani, 2022).

However, interview results indicate that business owners are not readily willing to raise prices without considering external factors, such as consumer purchasing power and the level of competition. This suggests that in practice, optimal pricing must consider a balance between cost-based and market-based pricing approaches (Muhammad Cahyo Hermansyah & Sutjahyani, 2023). Marketing theory also states that prices that are too high can reduce demand, while prices that are too low can reduce profitability (Chairunnisa et al., 2023). Therefore, an effective pricing strategy must integrate both approaches.

Overall, the results of this study indicate that the application of full costing and cost-plus pricing methods significantly contributes to improving the accuracy of cost calculations and the rationality of selling prices. However, the implementation of these methods in MSMEs still faces challenges, primarily related to limited accounting knowledge and traditional business management practices. Therefore, education and mentoring efforts are needed for MSMEs to enable them to adopt cost accounting methods more effectively.

Therefore, this study not only strengthens existing theory but also provides empirical evidence that integrating cost accounting approaches with market realities is key to increasing the competitiveness and sustainability of MSMEs, particularly in the culinary sector.

4. CONCLUSION

Based on the research conducted, it can be concluded that the selling price determination at Ali Batagor's business is still using the traditional method, which is based on the estimated cost of the main raw materials and adjusted for competitors' prices in the area. This method is considered simple and easy to implement, but it does not reflect the full extent of production costs. In practice, several cost components, such as cooking oil, gas, packaging, and other operational costs, have not been calculated in detail. This condition results in the business owner lacking an accurate basis for determining the selling price, resulting in potentially suboptimal business profits. Nevertheless, the traditional method is still preferred because it is considered more flexible and appropriate to the competitive market conditions in the business location.

Furthermore, the research results show that using the Full Costing method provides a more comprehensive picture of production costs because all cost elements are included in the Cost of Goods Sold (HPP) calculation. Based on the research data, the total daily production cost of Rp396,000 with a production capacity of 100 portions results in a HPP of Rp3,960 per portion. This value provides a more rational basis for making selling price decisions compared to traditional methods. Therefore, the Full Costing method has been proven to help business owners more accurately determine the actual costs of production, thereby reducing the risk of errors in determining selling prices and facilitating future cost control.

Based on the HPP obtained, determining the selling price using the Cost Plus Pricing method with an additional profit margin of 30% resulted in a selling price of Rp5,148, rounded up to Rp5,500 per portion. This value is higher than the actual selling price of Rp5,000 per portion. The Rp500 per portion difference indicates that Ali Batagor's business still has an untapped opportunity to increase profits. In terms of daily profit, the traditional method generated a profit of IDR 104,000 per day, while the Cost Plus Pricing method potentially increased the profit to IDR 154,000 per day. This demonstrates that implementing a cost-based method can increase business profits in a more measurable and systematic manner.

Based on the research results, recommendations for Ali Batagor companies and entrepreneurs include implementing simple but routine production cost recording, including costs for raw materials, labor, gas, oil, and packaging. Businesses are also advised to use the Full Costing method as the basis for calculating HPP and the Cost Plus Pricing method in determining selling prices, while still considering consumer purchasing power and market conditions. These steps can help businesses achieve optimal profits, maintain business sustainability, and improve financial management. Furthermore, selling price evaluations should be conducted periodically, especially when raw material prices increase.

Suggestions for future researchers include expanding the research focus beyond a single culinary business to compare several similar MSMEs to obtain more comprehensive results. Future research could also include other variables such as Break Even Point (BEP) analysis, marketing strategies, consumer behavior, or the influence of competition on selling prices. In addition, the use of a quantitative or mixed method approach can also be carried out to produce a more in-depth analysis regarding the relationship between pricing methods and increasing MSME profits.

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