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SELLING PRICE DETERMINATION BASED ON PRODUCTION COSTS IN AN MSME: A REVIEW OF ARTICLES AND THE CASE OF MAS KADE SUMEDANG TOFU FACTORY

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Abstract
The determination of an appropriate selling price is an important managerial decision for micro, small, and medium enterprises (MSMEs), particularly in the food manufacturing sector, where production costs and market competition can affect business profitability and sustainability. This article reviews previous studies on managerial accounting practices, production cost calculation, and selling price determination, with particular attention to their application in tofu manufacturing MSMEs. The review draws on five journal articles addressing full costing, activity-based costing, cost structure analysis, and management accounting practices, alongside a case study of Mas Kade Sumedang Tofu Factory in Medan, Indonesia. The literature indicates that incomplete identification and allocation of production costs may result in inaccurate product cost information and selling prices that do not adequately reflect actual production expenditures. Previous studies also demonstrate that full costing and activity-based costing can provide more detailed cost information than simplified or conventional approaches, although the suitability of each method depends on the characteristics of the production process and the availability of cost data. The case study identifies several managerial challenges at Mas Kade Sumedang Tofu Factory, including limited cost documentation, fluctuations in soybean prices, and selling price decisions that rely substantially on estimated raw material costs. These conditions highlight the relevance of a systematic production cost calculation framework to support more informed pricing decisions. This article contributes to the discussion of managerial accounting in smallscale food manufacturing by connecting findings from previous studies with the operational context of a tofu-producing MSME. However, the actual production cost per unit, the appropriate selling price, and the financial benefits of implementing a particular costing method require further verification using detailed production and financial records from the business.
Keywords: managerial accounting; production cost; cost of goods manufactured; selling price determination; full costing; activity-based costing; MSMEs; tofu manufacturing.

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1. INTRODUCTION

Micro, small, and medium-sized enterprises (MSMEs) play an important role in supporting economic activities and creating employment opportunities. However, managing production costs and determining appropriate selling prices remain challenges for many small businesses. Inaccurate cost calculations may lead to selling prices that fail to cover all production expenses and reduce potential profits.

Production costs generally consist of direct materials, direct labor, and manufacturing overhead. Anggreani and Adnyana (2020) found differences between the cost of goods manufactured calculated by a tofu MSME and the results obtained using the full costing method. Similarly, Setiawan et al. (2024) showed that incomplete cost calculations could affect selling price determination. Research on activity-based costing also highlights that different costing methods may produce different cost estimates.

Beyond costing methods, management accounting practices are important for business planning, cost control, and decision-making. Puryati (2022) found that management accounting practices were associated with MSME performance. Other studies, including Rochaeni et al. (2022), provide additional perspectives on cost structures and business performance, although their research context differs from food manufacturing.

These findings are relevant to Pabrik Tahu Sumedang Mas Kade, where production cost information provides a basis for evaluating selling price determination. Therefore, this article reviews six selected studies to examine the relationship between production cost calculation and selling price determination, while relating the findings to the Mas Kade case. The review aims to identify common findings, differences in costing approaches, and practical considerations for improving cost-based pricing decisions in MSMEs.

2. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Production Cost and Cost of Goods Manufactured

Production cost is an important component in determining the selling price of a product. It refers to the expenses incurred by a business during the production process, from preparing raw materials to producing finished goods. In general, production costs consist of direct material costs, direct labor costs, and manufacturing overhead. These three components need to be identified properly to calculate the cost of goods manufactured accurately.

In small and medium-sized enterprises (MSMEs), production cost calculations are sometimes based on simple estimates rather than detailed records of all expenses. This approach may make the calculation easier, but it can also result in an inaccurate cost of goods manufactured. For example, when a business only considers the cost of raw materials without including labor and manufacturing overhead, the actual cost of producing each unit may be underestimated.

Anggreani and Adnyana (2020) demonstrated the importance of including production costs in a more complete calculation through their study of a tofu MSME. Their findings showed differences between the cost of goods manufactured calculated by the business and the amount calculated using the full costing method. This finding indicates that a more detailed calculation can provide a clearer picture of the actual costs incurred during production. Therefore, understanding production costs is an important first step in determining an appropriate selling price.

2.2 Production Costing Methods in MSMEs

MSMEs can use different methods to calculate production costs, depending on the nature of their production activities and the availability of cost information. Two methods discussed in the reviewed studies are full costing and activity-based costing (ABC). Both methods aim to provide more accurate cost information, although they approach cost allocation differently.

The full costing method includes all production costs, such as direct materials, direct labor, and manufacturing overhead, in calculating the cost of goods manufactured. This method is useful for businesses that need to understand the total production costs associated with their products. Setiawan et al. (2024), in their study of a doughnut MSME, found that the business had not fully included direct labor costs in its calculations. The use of full costing provided a more complete calculation and helped the business obtain a more reasonable basis for setting its selling price.

Meanwhile, activity-based costing allocates costs based on the activities that consume resources during production. This approach can be useful when a business has different production activities that require different amounts of resources. The study of a tofu and tempeh business discussed in the reviewed literature showed that the ABC method produced a different cost calculation from the conventional method. This illustrates how the choice of costing method can affect the calculated production cost.

However, not every MSME necessarily needs to apply a complicated costing system. The method should match the business's production process, size, and ability to maintain records. For a tofu factory such as Pabrik Tahu Sumedang Mas Kade, the main priority is to ensure that all relevant production costs are recorded and allocated appropriately. A more detailed method may then be considered if it provides additional benefits for business decisions.

2.3 Selling Price Determination Based on Production Costs

Selling price determination is one of the important decisions that business owners must make because it affects revenue, profitability, and the business's ability to remain competitive. A selling price that is too low may prevent a business from covering its production costs, while a price that is too high may make its products less attractive to customers. For this reason, selling prices should be determined by considering production costs as well as other relevant market conditions.

One method that can be used is cost-plus pricing, which involves adding a certain markup to the calculated cost of a product. Before applying this method, a business needs to calculate its production costs as accurately as possible. If the initial cost calculation is incomplete, the resulting selling price may also be inappropriate.

Anggreani and Adnyana (2020) found that selling prices calculated using the full costing approach and cost-plus pricing differed from those determined by the tofu business itself. This difference highlights the importance of identifying production costs before deciding how much to charge customers. A similar concern was identified by Setiawan et al. (2024), whose study showed that incomplete cost calculations could affect the reasonableness of the selling price.

Nevertheless, production costs should not be the only consideration in setting prices. Business owners also need to consider customer purchasing power, competitors' prices, product quality, and market demand. In practice, a suitable selling price should cover the relevant costs while remaining acceptable to customers. This consideration is particularly important for tofu businesses because changes in soybean prices may affect production expenses and require business owners to review their pricing decisions.

2.4 Management Accounting Practices in MSMEs

Management accounting provides information that business owners can use to plan activities, control expenses, and make business decisions. In MSMEs, management accounting does not always require complicated procedures or expensive software. Simple and consistent records of raw material purchases, labor expenses, production quantities, and other operating costs can already help owners understand their business performance.

Puryati (2022) examined management accounting practices among MSMEs in Indonesia, focusing on planning, controlling, and decision-making. The study found that these practices were associated with MSME performance. This suggests that accounting information is not only useful for preparing financial records but also supports decisions that influence the development of a business.

For a tofu factory, management accounting can help the owner monitor soybean purchases, production expenses, labor costs, and the number of products produced. These records can also help identify changes in production costs over time. When soybean prices increase, for example, the owner can use cost information to evaluate whether the current selling price remains sufficient to cover expenses.

The case of Pabrik Tahu Sumedang Mas Kade is relevant to this discussion because production cost information is important for evaluating how selling prices are determined. However, the extent to which the business applies management accounting practices should be assessed based on the information reported in the case-study article. The case should not automatically be interpreted as evidence that all MSMEs face the same problems.

2.5 Previous Studies on Production Costing and Selling Price Determination

Previous studies provide different perspectives on the relationship between production costs, costing methods, selling prices, and business performance. Reviewing these studies together helps identify common findings and understand how they relate to the case of Pabrik Tahu Sumedang Mas Kade.

Anggreani and Adnyana (2020) examined the use of full costing in determining the cost of goods manufactured and selling prices at a tofu MSME. Their findings showed that the business's calculations differed from those obtained through full costing. This study is particularly relevant because it examines a business operating in the same product category as the case discussed in this article.

Setiawan et al. (2024) investigated production cost calculations at a doughnut MSME. Their findings indicated that some production costs, particularly direct labor, had not been fully included in the business's calculations. The study supports the importance of recording all relevant production costs when determining a reasonable selling price. Although the product differs from tofu, the issue of incomplete cost identification is relevant to the broader discussion of cost management in MSMEs.

The study of the tofu and tempeh business using activity-based costing provides another perspective by showing that different costing methods can produce different cost estimates. Compared with conventional calculations, ABC allocates overhead costs according to the activities involved in production. This suggests that the selected costing method can influence

the amount of production cost assigned to a product. However, the suitability of ABC for a particular MSME depends on its production activities and recordkeeping capacity.

Rochaeni et al. (2022) examined the cost structure and revenue of an odot grass cultivation business. Although the study focuses on agriculture rather than food manufacturing, it offers a broader perspective on the importance of distinguishing cost components when evaluating business performance. Its findings can be used as supporting context for understanding cost structure, but they should not be treated as direct evidence of the cost conditions faced by tofu manufacturers.

Meanwhile, Puryati (2022) focused on management accounting practices among MSMEs in Indonesia. The study highlighted the relevance of planning, controlling, and decision-making to MSME performance. This perspective complements the costing studies because accurate production cost information becomes more useful when it is incorporated into routine business decisions.

Taken together, these studies show that production cost calculations, costing methods, and management accounting practices are closely related to business decision-making. However, the studies differ in their business settings, research objectives, and analytical approaches. Some focus directly on calculating production costs and selling prices, while others examine cost structures or broader management accounting practices. Their findings therefore need to be interpreted according to each study's context.

In relation to Pabrik Tahu Sumedang Mas Kade, the reviewed literature provides a basis for examining how production costs are identified and used in setting selling prices. The existing studies also indicate why complete cost records and appropriate costing methods matter for business decisions. Nevertheless, conclusions about Mas Kade's actual production costs, profitability, or the most appropriate selling price must be based on verified information from its case-study article and, where available, the business's own production records. This distinction is important to ensure that the review remains academically responsible and does not present assumptions as research findings.

3. RESEARCH METHODS

The methodological designs across the five reviewed reference journals encompass a robust mix of qualitative, quantitative, and participatory action research frameworks (PMKM).

Journal/Study Reference	Research Approach & Design	Research Object/Subject	Data Collection Techniques	Data Analysis Methods
Hasibuan et al., 2025 - Jurnal Vokasi	Descriptive Qualitative & Participatory Action Research	Pabrik Tahu Sumedang Mas Kade (Medan Polonia, North Sumatera)	Direct observation, indepth interviews field mentoring	COGM Cost Structure Analysis, Cost-Plus Pricing, Efficiency & COSO Evaluation

Setiawan et al., 2024 - Saintek	Descriptive Quantitative Case Study	Donut MSME X (Palembang, South Sumatera)	Direct production observation, structured interviews	Full Costing, Time Study (DLC evaluation), Variance & Margin Analysis
Anggreani & Adnyana, 2020 - JIAKES	Descriptive Qualitative Comparative Case Study	Tahu AN Anugrah MSME (Jonggol, Bogor, West Java)	Direct interviews, operational document auditing	Comparative Analysis (Full Costing vs. MSME Method), Cost-Plus Pricing
Rahayu & Fitriani, 2017 - GEMA Ekonomi	Descriptive Qualitative Comparative Analysis	UD. Tahu Sutra (Gresik, East Java) - White Tofu, Fried Tofu, Tempeh	Interviews, production observation, documentation	Activity-Based Costing (ABC) vs. Conventional System Comparison
Puryati, 2022 - JRAP	Descriptive & Verification Survey Research	167 MSMEs across General & F&B sectors in Bandung	Questionnaires via Google Forms using Simple Random Sampling	Multiple Regression, Moderated Regression Analysis (MRA), F-test, t-test
Additional Study (Rochaeni et al., 2022 - Agribusiness Journal	Quantitative Business Evaluation	Odot Grass Cultivation Business at PT. Villa Tani Indonesia	Observation, interviews, financial transaction records	Cost Structure, Revenue, B/C Ratio, BEP (Volume & Price), Payback Period

4. RESULT AND DISCUSSION

4.1 Condition of Accounting Recording in Food and Beverage MSMEs

Field observations across multiple studies reveal that the vast majority of F&B MSMEs operate under rudimentary, fragmented, and unorganized accounting conditions.

- Mas Kade Tahu Factory & Tahu AN Anugrah MSME: These businesses fail to segregate personal household finances from commercial enterprise accounts. Transaction logging is restricted to rough cash registers and daily raw material receipts.
- Donut MSME X: Labor costs are entirely omitted from calculations because all production tasks are performed independently by the owner, leading to an erroneous assumption that Direct Labor Cost equals zero.

- UD. Tahu Sutra: Overhead expenses are lumped together and distributed uniformly (*broad averaging*) across three distinct product lines (White Tofu, Fried Tofu, Tempeh) without measuring activity-specific resource consumption.

4.2 The Importance of Management Accounting Knowledge for MSMEs

Econometric survey findings by Puryati (2022) involving 167 MSMEs validate that management accounting knowledge acts as a critical moderating variable that significantly amplifies the positive impact of planning, controlling, and decision-making on overall business performance. Business operators possessing fundamental budgeting and cost analysis competencies exhibit superior profit margin stability and enhanced resilience against external economic disruptions (such as the COVID19 pandemic).

4.3 Application of the Cost Concept & Full Costing in MSMEs

Implementing the *Full Costing* method within F&B MSMEs consistently exposes hidden expenses (*hidden costs*) that previously eroded true operational profitability.

Case Study 1: Donut MSME X (Setiawan et al., 2024)

- Initial Condition (MSME Method):
  - 0 Total Production Cost (Raw Materials: Rp4,000,000 + Overhead Utilities/Gas/Fuel: Rp250,000) = Rp4,250,000 / month.
  - ○ COGM per Unit (3,600 donuts) = Rp1,180.55.
- Optimized Condition (Full Costing Method):
  - 0 Incorporation of Imputed Owner Direct Labor Cost (5 hours/day × Rp50,000 = Rp1,500,000 / month).
  - ○ Total True Production Cost = Rp5,750,000 / month.
  - ○ True COGM per Unit = Rp1,597.22 (Represents a significant COGM increase of Rp416.67 per unit or 35.2%).

Case Study 2: Tahu AN Anugrah MSME (Anggreani & Adnyana, 2020)

- White Tofu Product Line:
  - 0 COGM via MSME Method = Rp200.00 / piece.
  - ○ COGM via Full Costing Method = Rp218.41 / piece (Variance of Rp18.41 higher per piece.
  - ○ Monthly scale (470,400 pieces): Unaccounted hidden overhead reaches Rp8,660,064.
- Yellow Tofu Product Line:
  - 0 COGM via MSME Method = Rp201.12 / piece.
  - ○ COGM via Full Costing Method = Rp228.44 / piece (Variance of Rp27.32 higher per piece.
  - ○ Monthly scale (201,600 pieces): Total uncaptured manufacturing overhead reaches Rp5,507,712.
  - ○ Total cumulative monthly overhead underestimation across both lines equals Rp14,167,776.

4.4 Cost Allocation via Activity-Based Costing (ABC) for Multi-Product MSMEs

In multi-product F&B manufacturing operations, conventional *Full Costing* remains limited in its ability to allocate overhead accurately. Rahayu & Fitriyani (2017) evaluated UD. Tahu Sutra, which simultaneously manufactures White Tofu, Fried Tofu, and Tempeh.

Comparative COGM Results: Conventional System vs. ABC System:

1. White Tofu (Monthly Volume: 4,560 vats):
    - 0 Conventional COGM = Rp174,228,374 (COGM/vat: Rp38,207.97).
    - ○ ABC System COGM = Rp149,314,294 (COGM/vat: Rp32,744.36).
    - ○ Result: The Conventional system generated an *Over-value / Over-costing* error of Rp24,914,080 (14%).
2. Fried Tofu (Monthly Volume: 792 vats):
    - 0 Conventional COGM = Rp102,811,397 (COGM/vat: Rp129,812.37).
    - ○ ABC System COGM = Rp89,486,009.3 (COGM/vat: Rp112,987.38).
    - ○ Result: Conventional system generated an *Over-value / Over-costing* error of Rp13,325,387.7 (13%).
3. Tempeh (Monthly Volume: 4,000 packs):
    - 0 Conventional COGM = Rp79,416,150 (COGM/pack: Rp19,854.03).
    - ○ ABC System COGM = Rp57,013,298.5 (COGM/pack: Rp14,253.32).
    - ○ Result: Conventional system generated an *Over-value / Over-costing* error of Rp22,402,851.5 (28%).

Primary Root Cause: Under the conventional system, all MOH (firewood, diesel fuel, equipment depreciation, shipping) is lumped and allocated via arbitrary bases. Conversely, under the ABC system, expenses are traced into seven homogenous activity cost pools (Maintenance, Lighting, Material Handling, Milling, Cooking/Cutting, Packaging, Delivery) and allocated based on true consumption cost drivers (direct labor hours, kWh, kg of raw materials, number of vats).

4.5 Cost, Profitability, Strategic Decision-Making

Puryati's (2022) quantitative findings confirm that Planning (t = 6.714; p = 0.000), Controlling (t = 5.311; p = 0.000), and Decision-Making (t = 5.310; p = 0.000) exert positive and statistically significant simultaneous and partial effects on MSME performance, yielding a coefficient of determination (R^2) of 50.3%.

Without accurate cost accounting, managerial decisions—such as offering volume discounts, bidding on commercial contracts, or investing in upgraded machinery—are founded on flawed information, directly threatening long-term organizational survival.

4.6 Technology Utilization in Accounting Management

Given resource constraints within micro-enterprises, complex cost accounting procedures frequently suffer from poor implementation consistency. Recommended transitional solutions include:

- Standardized spreadsheet/Excel-based ledger templates designed for automated COGM calculation.

- Adoption of mobile accounting software applications (such as BukuKas, Teman Bisnis, or local MSME financial apps) to log daily cash flows, categorize manufacturing overheads, and generate automated, real-time COGM statements.

4.7 The Cost Concept as the Foundation for Pricing Decisions

The normative pricing strategy for manufacturing firms is Cost-Plus Pricing:

Selling Price = COGM per Unit + (Target Profit Margin% X COGM per Unit)

Selling Price Comparisons Before and After Comprehensive COGM Calculation:

- Donut MSME X (Target Margin: 50%):
  - 0 Initial MSME Selling Price = Rp1,771 / unit.
  - ○ Full Costing Selling Price = Rp2,396 / unit.
  - ○ *Managerial Implication:* A variance of Rp625 per unit represents an *opportunity loss* forfeited while the owner failed to impute direct labor costs.
- Tahu AN Anugrah MSME (Target Margin: 40%):
  - 0 White Tofu: MSME Price = Rp280.00 vs. Full Costing Price = Rp305.77 (Variance of Rp25.77 higher per piece).
  - ○ Yellow Tofu: MSME Price = Rp281.57 vs. Full Costing Price = Rp319.82 (Variance of Rp38.25 higher per piece).

4.8 Cost Control and Business Feasibility Metrics

Integrating internal cost controls based on the COSO framework (*Control Environment, Risk Assessment, Control Activities*) alongside technical efficiency targets yields profound operational savings.

- Impact on Mas Kade Tahu Factory (Hasibuan et al., 2025): Implementing structured cost accounting and production monitoring successfully reduced raw soybean material waste by 25%, boosted labor productivity by 15%, and expanded average business revenue by 20%.

Business Feasibility & Cost Evaluation Metrics (Agribusiness Study - PT. Villa Tani Indonesia by Rochaeni et al., 2022):

To gauge cost efficiency and investment viability, standardized financial performance indicators were evaluated:

1. Cost Structure: Total Annual Cost of Rp55,694,000 (Fixed Costs account for 16.01% vs. Variable Costs account for 83.99%).
2. Net Operating Income: Total Revenue (Rp345,059,529) - Total Cost (Rp55,694,000) = Rp289,365,529 / year.
3. Benefit-Cost Ratio (B/C Ratio):

$$B/CRatio = \frac{NetIncome}{TotalCost} \quad \frac{Rp289,365,529}{Rp55,694,000} == 5.20$$

(A B/C ratio > 0 indicates commercial viability; every Rp100.00 of incurred expense generates Rp520.00 in profit benefit).

4. Break-Even Point (BEP): ○ BEP Volume: $\frac{TotalCost}{SellingPriceperkg}$ = $\frac{Rp55,694,000}{Rp500/kg}$ = $111,388kg$. (Actual production output of 690,119 kg vastly exceeds the break-even threshold).

○ BEP Price: $\frac{TotalCost}{TotalProductionVolume}$ = $\frac{Rp55,694,000}{690,119kg}$ = $Rp80.70/kg$. (The market selling price of Rp500/kg provides an exceptionally robust safety margin).

5. Payback Period (PP):

$$PP = \frac{InitialCapitalInvestment}{NetOperatingIncome} \times 1year = \frac{Rp144,680,000}{Rp289,365,529} = 0.50years(6months)$$

5. MANAGERIAL IMPLICATIONS

Explicit Recognition of Implicit and Fixed Costs: F&B MSME managers must institutionalize the imputation of owner labor wages and equipment depreciation into their baseline COGM models. Neglecting implicit costs creates an illusion of profitability that evaporates the moment production machinery fails and requires replacement capital.

Selection of Appropriate COGM Calculation Methodologies:

- For Single-Product MSMEs (such as Donut MSME X): Adoption of the Full Costing Method is recommended for its balance of simplicity and comprehensive expense capture.
- For Multi-Product MSMEs (such as UD. Tahu Sutra): Enterprises should progressively transition toward an Activity-Based Costing (ABC) System to eliminate product crosssubsidization and prevent severe overhead distortion (*overcosting/undercosting*).

Adoption of Internal Control Frameworks (COSO): Establishing raw material inventory logging, daily scrap/waste tracking, and variance reviews helps curtail unnecessary overhead expenditures by up to 25%.

Rational Pricing Strategies: Selling price determination must harmonize internal cost calculations (*Cost-Plus Pricing*) with external market realities (*consumer purchasing power and competitor positioning*) to safeguard sustainable profit margins without sacrificing market competitiveness.

Transition to Digital Bookkeeping: Industry associations, government agencies, and academic institutions must provide structured, continuous mentoring for MSMEs to adopt mobile financial applications, ensuring that COGM compilation becomes autonomous, consistent, and accurate.

6. CONCLUSION

Synthesizing the theoretical frameworks and empirical findings from all reviewed literature sources leads to the following conclusions:

1. The primary operational flaw plaguing F&B MSMEs stems from inaccurate selling price determination driven by the complete absence of systematic and measurable Cost of Goods Manufactured (COGM) calculations.
2. Conventional or elementary calculation methods traditionally utilized by MSMEs frequently omit owner direct labor wages, asset depreciation, and variable manufacturing overheads. This generates an *undercosted* COGM figure, provoking pricing errors that unknowingly consume enterprise capital reserves.
3. The Full Costing Method proves highly effective in generating valid and realistic unit COGM metrics for single-product manufacturing entities. Meanwhile, for multi-product MSMEs, the Activity-Based Costing (ABC) System demonstrates superior accuracy in allocating overheads based on actual activity consumption, successfully eliminating conventional distortion errors ranging from 13% to 28%.
4. Sound management accounting practices—encompassing budgetary planning, internal cost control, and rigorous cost analysis—exert a positive, statistically significant impact on financial performance and the long-term viability of F&B MSMEs. Armed with precise COGM data, MSMEs can establish rational selling prices, achieve production cost efficiencies, and secure sustainable profit margins over the long run.

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