

THE IMPACT OF FACTORY OVERHEAD COST ALLOCATION ON PRODUCTION COST AND PRICING DECISIONS: EVIDENCE FROM AN INDONESIAN CULINARY SME

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Abstract

Accurate production cost information is essential for small and medium-sized enterprises (SMEs) to establish appropriate selling prices and maintain profitability. However, many culinary SMEs continue to rely on simple costing practices that emphasize direct materials and direct labor while giving insufficient attention to factory overhead costs. This study addresses this gap by examining how factory overhead cost allocation influences production cost determination and pricing decisions in an Indonesian culinary SME. The study aims to evaluate the production costing practices of Queen Risoles and assess their implications for selling price determination. A qualitative case study approach was employed, using primary data collected through direct observation, interviews, and documentation of production costs. The data were analyzed descriptively by identifying production cost components, calculating unit production costs, and evaluating the resulting selling price using a cost-plus pricing approach. The findings indicate that production cost determination should incorporate direct materials, direct labor, packaging, and factory overhead. Based on the company's reported calculation, the total production cost for 100 mayonnaise risoles was IDR 258,000, resulting in a reported unit production cost of IDR 2,580. Applying a 30% target profit margin resulted in a selling price of IDR 3,354 per unit. The findings suggest that systematic factory overhead allocation can improve cost accuracy and provide a more reliable basis for pricing decisions. Practically, the study highlights the importance of strengthening cost accounting practices among culinary SMEs to support profitability and sustainable pricing decisions.

Keywords: Production Costs, Factory Overhead Allocation, Pricing Decisions, Cost-Plus Pricing, Culinary SMEs..



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INTRODUCTION

Mayonnaise risoles have recently emerged as one of the most popular traditional snack products in Indonesia. Traditionally, risoles are filled with vegetables such as carrots and green beans. However, culinary innovation has diversified the product by

introducing various fillings, including shredded chicken, beef, cheese, sliced eggs, and mayonnaise. Unlike conventional risoles, mayonnaise risoles combine eggs, cheese, beef, and mayonnaise, creating a distinctive flavor profile that appeals to contemporary consumer preferences. As a micro, small, and medium enterprise (MSME) operating in the culinary sector, Queen Risoles demonstrates how traditional food products can be transformed into competitive modern culinary offerings.

One of the primary challenges faced by the MSME examined in this study is the absence of an accurate production cost calculation for determining an appropriate selling price. In practice, selling prices are often established based on prevailing market conditions rather than on comprehensive cost information. For example, the enterprise follows the market price of approximately IDR 2,500 per risoles without conducting a systematic calculation of production costs. Furthermore, the enterprise applies a traditional costing approach that considers only direct material and direct labor costs while excluding additional production-related expenses. Such an approach may result in fluctuating profit margins and potentially lead to inappropriate financial management decisions (Pagestu et al., 2022).

This issue is not unique to the case examined in this study. Many MSMEs continue to adopt relatively simple approaches to calculating production costs and determining selling prices. Consequently, they have not fully implemented production cost calculations in accordance with cost accounting principles or established cost accounting standards. In many cases, not all costs incurred during the production process are identified and incorporated into the cost of production. More importantly, factory overhead costs are frequently overlooked or inadequately allocated, resulting in inaccurate production cost information and, consequently, inappropriate pricing decisions. The omission of overhead cost allocation reduces the reliability of cost information, limiting its usefulness as a basis for strategic pricing and profitability management.

LITERATURE REVIEW

Production Cost

Production cost refers to all expenditures incurred during the manufacturing process to transform raw materials into finished goods that are ready for sale. These costs primarily include direct materials, direct labor, and manufacturing overhead associated with production activities. Accurate production cost calculation is essential because it provides reliable financial information for managerial decision-making, particularly in determining product profitability, cost control, and pricing strategies. Inadequate cost measurement may lead to distorted financial information and ineffective business decisions. According to Sepang et al. (2021), production costs are expenditures related to manufacturing activities, particularly those incurred in converting raw materials into finished products that are available for sale (Sepang et al., 2021).

Selling Price

The selling price represents the monetary value assigned to a product or service to recover production costs while generating the desired level of profit. An appropriate pricing strategy is crucial for maintaining business competitiveness, achieving profitability, and ensuring long-term sustainability. The selection of a pricing method depends on the characteristics of the business, market conditions, production capacity, and managerial objectives. Rozi and Shuwiyandi (2022) identify several commonly applied pricing methods as follows.

1. **Gross Margin Pricing**

Gross margin pricing is generally applied by trading companies that do not manufacture their own products. Since these businesses maintain relatively limited fixed assets and manufacturing facilities, the selling price is determined primarily by adding a predetermined gross profit margin to the acquisition cost of the products.

2. **Direct Cost Pricing**

Direct cost pricing is commonly used when production exceeds market demand and excess products must be distributed to alternative markets. Under this approach, pricing decisions are primarily based on variable production costs, provided that the pricing strategy does not negatively affect the existing market.

3. **Full Costing Pricing**

Full costing pricing incorporates all production costs, including both fixed and variable manufacturing expenses, into the product cost. The selling price is then established by adding a targeted profit margin to the total production cost. This approach enables firms to recover all manufacturing expenditures while achieving predetermined profitability objectives.

4. **Time and Material Pricing**

Time and material pricing determines the selling price based on direct labor costs and material costs incurred during production. These costs are combined with allocated indirect costs and the desired level of profit. Consequently, the final selling price reflects not only direct production expenses but also manufacturing overhead and expected returns.

5. **Return on Capital Employed Pricing**

This pricing method determines the selling price by considering the expected rate of return generated from the capital invested in production activities. The objective is to ensure that the business earns an adequate return on the resources committed to its operations.

6. **Cost-Plus Pricing**

Cost-plus pricing is one of the most widely adopted pricing methods in manufacturing and small business environments. Under this approach, the selling price is determined by adding a predetermined profit margin to the total production and marketing costs. Depending on the costing system adopted by the company, the calculation may be based on either full costing or variable costing. This method

ensures that all relevant costs are recovered while providing the expected level of profitability (Rozi & Shuwiandi, 2022).

Factory Overhead Cost

Factory overhead cost refers to indirect manufacturing costs that cannot be directly traced to individual products but are necessary to support the production process. These costs typically include utilities, equipment depreciation, maintenance, indirect labor, and other manufacturing-related expenditures. Because overhead costs cannot be directly assigned to specific products, they must be allocated using predetermined allocation bases.

The predetermined factory overhead rate is calculated using estimated manufacturing overhead costs and the projected level of production activity before the production process begins. The selection of an appropriate allocation base—such as direct labor hours, machine hours, or direct labor costs—is essential because it determines the accuracy of overhead allocation to individual products. An inappropriate allocation method may result in distorted production costs, misleading profitability analysis, and inaccurate pricing decisions.

According to Susanti et al. (2023), the factory overhead rate can be determined once the projected overhead costs and expected activity level have been estimated. The allocation base then serves as the denominator for calculating the predetermined overhead rate, which is subsequently applied to allocate manufacturing overhead costs to products during the production process (Susanti et al., 2023).

RESEARCH METHOD

This study employed a qualitative research approach to investigate the determination of production costs and selling prices at Queen Risoles, an Indonesian micro, small, and medium enterprise (MSME). A qualitative approach was selected because it enables researchers to gain an in-depth understanding of real-world phenomena by examining the actual conditions and practices occurring in the research setting. Rather than testing predetermined theories, qualitative research emphasizes empirical findings obtained from the field, allowing theoretical interpretations or hypotheses to emerge from the collected data.

Data were collected through three primary techniques. First, observation was conducted to directly examine production activities, cost allocation practices, and the pricing process implemented by the enterprise. According to Sugiyono (2013) in Syahrul Mubarrok (2018), observation is an appropriate data collection method for examining human behavior, work processes, natural phenomena, and situations involving a relatively small number of respondents.

Second, semi-structured interviews were conducted with the business owner to obtain comprehensive information regarding production cost components, overhead cost allocation, and the methods used to determine selling prices. As stated by Suliyanto

(2004:137), interviews enable researchers to obtain detailed information through direct interaction with respondents.

Third, documentation was employed to collect supporting data, including production cost records and other relevant financial reports. These documents were used to verify and complement the information obtained through observation and interviews, thereby enhancing the credibility of the research findings (Silvi, 2021).

The data collected from these three sources were analyzed descriptively to evaluate the existing production cost calculation practices, identify the treatment of factory overhead costs, and assess their implications for selling price determination. The integration of multiple data collection techniques also strengthened the validity of the findings through data triangulation.

RESULTS AND DISCUSSION

Figure 1. Queen Risoles Products



Results

Queen Risoles is a Micro, Small, and Medium Enterprise (MSME) operating in the culinary sector. Established in 2023, the business originated from the owner's initiative to develop one of the most popular snack products in the local market, namely mayonnaise risoles. Initially, the product was introduced through free product sampling, allowing potential customers to evaluate its quality and provide positive feedback before commercial marketing began. The company determines its selling price by accumulating direct production costs, consisting of direct material and direct labor costs, together with indirect production costs in the form of factory overhead.

Direct Material Costs

The direct material costs incurred by Queen Risoles represent the raw materials required to produce 100 mayonnaise risoles per production cycle. Table 1 summarizes the material requirements and their associated costs.

Table 1. Direct Material Costs

Material	Unit Price (IDR)	Quantity	Cost (IDR)
Wheat flour	10,000	1 kg	10,000
Bread crumbs	20,000	0.5 kg	10,000
Canned milk	12,500	1 can	12,500
Smoked beef	12,000	1 package	12,000
Eggs	26,000	1 kg	26,000
Chili sauce	12,000	1 package	12,000
Cooking oil	15,000	1 kg	15,000
Mayonnaise	28,000	1 kg	28,000
Total			125,500

Source: Processed primary data (2024).

Table 1 shows that the total direct material cost required to produce 100 units of mayonnaise risoles is IDR 125,500, with eggs and mayonnaise representing the largest cost components. These raw materials constitute the primary inputs that directly contribute to the quality and characteristics of the final product.

Direct Labor Costs

Direct labor costs consist of wages paid to production workers involved in the manufacturing process. The labor cost structure is presented in Table 2.

Table 2. Direct Labor Costs

Wage per Worker (IDR)	Number of Workers	Total Cost (IDR)
25,000	2	50,000
Total		50,000

Source: Processed primary data (2024).

As shown in Table 2, the enterprise employs two production workers, each receiving a wage of IDR 25,000 per production cycle, resulting in a total direct labor cost of IDR 50,000.

Packaging Costs

Packaging materials constitute an essential production component because they ensure product protection and improve product presentation. The packaging costs required for 100 mayonnaise risoles, equivalent to 20 Styrofoam boxes containing five risoles each, are presented in Table 3.

Table 3. Packaging Costs

Packaging Material	Quantity	Cost (IDR)
Styrofoam boxes	1 pack (20 pcs)	28,000
Packaging stickers	1 sheet (20 stickers)	7,000
Wax paper	1 pack (20 sheets)	8,000
Plastic bags	1 pack (50 bags)	8,500
Total		50,500

Source: Processed primary data (2024).

The total packaging cost amounts to IDR 50,500, indicating that packaging represents a significant supporting cost that should be incorporated into production cost calculations.

Factory Overhead Costs

Factory overhead costs include indirect production expenses that cannot be directly traced to individual products but are necessary to support the manufacturing process. These costs are summarized in Table 4.

Table 4. Factory Overhead Costs

Overhead Component	Cost (IDR)
LPG gas	20,000
Fuel	10,000
Equipment depreciation	2,000
Total	32,000

Source: Processed primary data (2024).

The factory overhead costs consist primarily of LPG gas, transportation fuel, and equipment depreciation. These expenditures are indirect production costs that should be allocated appropriately to ensure accurate product costing.

Production Cost Calculation

The company determines the cost of production by aggregating all production-related expenditures. The calculation results are presented in Table 5.

Table 5. Production Cost Calculation

Cost Component	Amount (IDR)
Direct material costs	125,500
Direct labor costs	50,000
Packaging costs	50,500
Factory overhead costs	32,000
Total production cost	258,000
Production volume	100 units
Cost of production per unit	IDR 2,580

Source: Processed primary data (2024).

Based on Table 5, the total production cost for one production cycle is IDR 258,000, resulting in a unit production cost of IDR 2,580 for each mayonnaise risoles.

Based on the collected data, production cost analysis was performed to determine an appropriate selling price. The pricing procedure involves accumulating all production costs and adding a predetermined profit margin. In this study, the enterprise applied a target profit margin of 30%, resulting in the following selling price:

$$\text{Selling Price} = \text{Total Production Cost} + (\text{Total Production Cost} \times \text{Profit Margin})$$

$$= \text{IDR } 258,000 + (\text{IDR } 258,000 \times 30\%)$$

$$= \text{IDR } 258,000 + \text{IDR } 77,400$$

$$= \text{IDR } 335,400$$

$$\text{Selling Price per Unit} = \frac{\text{Total Selling Price}}{\text{Production Volume}}$$

$$= \frac{\text{IDR } 335,400}{100}$$

$$= \text{IDR } 3,354 \text{ per unit}$$

The findings indicate that the company determines its selling price by adding the expected profit margin to the calculated production cost. The cost of production therefore serves as an essential managerial tool for pricing decisions and profit estimation. Accurate production cost information enables the enterprise to estimate expected profitability while supporting more effective financial planning.

The calculation of production costs requires the inclusion of all variable production expenses, including direct materials, direct labor, and variable administrative costs. Under normal operating conditions, the enterprise produces approximately 100 units of mayonnaise risoles per production cycle. At this production volume, the business is estimated to generate IDR 77,400 in profit from a single production cycle.

Although the company's pricing approach provides a reasonable basis for determining the selling price, the pricing strategy should be reviewed periodically because production costs are subject to change. Fluctuations in raw material prices, changes in labor costs, and variations in market demand may significantly influence product profitability. If the enterprise intends to achieve a 50% profit margin, the selling price could be increased to IDR 3,645 per unit. Nevertheless, such a pricing decision should be carefully evaluated to ensure that the product remains competitive in the market while maintaining customer demand and long-term business sustainability.

Discussion

The Role of Factory Overhead Cost Allocation in Production Cost Determination

The findings demonstrate that the determination of production costs at Queen Risoles should incorporate not only direct material and direct labor costs but also costs associated with packaging and factory overhead. The enterprise produces approximately 100 mayonnaise risoles per production cycle, with direct material costs representing the largest component of production expenditure. The reported direct material cost is IDR

125,500, while direct labor costs amount to IDR 50,000. Packaging costs are reported at IDR 50,500, indicating that supporting production expenditures constitute a substantial proportion of total production costs.

These findings reinforce the argument that production cost information must capture all relevant manufacturing expenditures to provide an appropriate basis for managerial decision-making. Sepang et al. (2021) emphasize that production costs are associated with the manufacturing process of converting raw materials into finished products. Therefore, limiting the calculation to direct materials and direct labor may underestimate the actual resources consumed in producing the product. In the case of Queen Risoles, costs such as LPG, fuel, and equipment depreciation support the production process and therefore need to be recognized as part of the production cost structure.

The treatment of factory overhead is particularly important because these costs cannot be directly traced to individual risoles. The study identifies LPG gas, fuel, and equipment depreciation as overhead components. Such costs are necessary to support production but require an appropriate allocation mechanism to determine the amount attributable to the products manufactured. This is consistent with the theoretical perspective that factory overhead should be allocated using an appropriate allocation base because inaccurate allocation may distort product costs and ultimately affect pricing decisions.

The findings therefore indicate that the existing costing practice at Queen Risoles has managerial implications. Although the enterprise has already recognized several categories of production expenditure, the treatment and allocation of overhead costs have not yet been presented systematically. For an MSME operating with relatively small production volumes, even relatively small overhead expenditures can influence unit production costs when distributed across the number of units produced. Consequently, improving overhead identification and allocation can provide a more reliable estimate of the actual cost per unit.

The Effect of Production Cost Calculation on Pricing Decisions

The results further indicate that production cost calculation has a direct managerial implication for the determination of the selling price. Based on the reported calculation, the total production cost for 100 mayonnaise risoles is IDR 258,000, resulting in a reported production cost of IDR 2,580 per unit. The enterprise then applies a 30% target profit margin, resulting in a selling price of IDR 3,354 per unit.

This finding demonstrates the relationship between cost information and pricing decisions. The selling price cannot be evaluated independently of the underlying production cost because the cost serves as the minimum economic reference for determining whether the desired profit margin can be achieved. The use of a cost-plus approach allows Queen Risoles to establish a selling price by adding the targeted profit margin to the calculated production cost. This is consistent with Rozi and Shuwiyandi

(2022), who explain that cost-plus pricing determines the selling price by adding a predetermined profit margin to the relevant cost base.

From a managerial perspective, the reported selling price of IDR 3,354 per unit provides a cost-based alternative to the previously observed market-oriented price of approximately IDR 2,500 per unit. The latter price was determined primarily by prevailing market conditions without a comprehensive calculation of production costs. This difference illustrates the importance of cost information in preventing pricing decisions that may fail to generate the intended return.

If the product were sold at IDR 2,500 per unit, the reported production cost of IDR 2,580 per unit would already exceed the selling price. On the basis of the reported figures, this would imply a negative margin of approximately IDR 80 per unit before considering other non-production expenses. Therefore, market-based pricing without adequate cost information may expose the enterprise to the risk of underpricing its products. The finding directly supports the study's focus on the relationship between factory overhead allocation, production cost determination, and pricing decisions.

Factory Overhead Allocation and Profitability

The findings also suggest that factory overhead allocation has implications beyond the calculation of accounting costs because it affects the profitability information available to the business owner. When overhead costs are omitted or inadequately allocated, the calculated unit production cost may be lower than the resources actually consumed in production. As a consequence, a selling price established using that understated cost may appear profitable while failing to provide sufficient cost recovery.

This issue is particularly relevant for Queen Risoles because its production process involves expenditures that support the entire production activity rather than individual units. LPG gas, fuel, and equipment depreciation are examples of costs that contribute to production but cannot easily be traced to one risoles. The literature indicates that predetermined overhead rates can be established by relating estimated overhead costs to an appropriate activity base, such as labor hours, machine hours, or direct labor costs.

For the enterprise, a more systematic allocation of overhead could therefore improve the reliability of unit cost information. This would enable management to distinguish between apparent revenue and actual profitability more effectively. In addition, systematic overhead allocation would make it easier to evaluate the consequences of changes in production volume, input prices, labor costs, and operating expenses.

Implications for Pricing Strategy and Business Sustainability

The findings further indicate that cost-plus pricing can provide Queen Risoles with a structured basis for establishing its selling price. The reported 30% target margin produces a selling price of IDR 3,354 per unit, while a 50% target margin would increase the proposed price to IDR 3,645 per unit.

However, the results also demonstrate that a cost-based price should not be implemented without considering market conditions. A higher selling price may increase

the margin per unit but could potentially influence consumer demand. Therefore, pricing decisions should balance cost recovery, desired profitability, and market competitiveness. This is particularly important for MSMEs because their customers may be relatively sensitive to changes in the prices of comparable food products.

Accordingly, the most appropriate pricing strategy for Queen Risoles is not simply to maximize the profit margin. Instead, management should periodically review the relationship between production costs, overhead costs, selling prices, and market demand. Changes in raw material prices, labor costs, production volume, and other operating expenditures can alter the unit production cost and consequently require adjustments to the selling price. The manuscript itself identifies fluctuations in raw material prices, labor costs, and market demand as factors that should be considered when reviewing the pricing strategy.

Overall Interpretation of the Findings

Overall, the findings answer the central research issue by showing that factory overhead cost allocation is an important component of accurate production cost determination and subsequently influences pricing decisions. The case of Queen Risoles demonstrates that a pricing decision based primarily on market prices may not adequately reflect the actual cost of production. Incorporating production-related costs and allocating overhead more systematically provides a stronger cost basis for determining the selling price and estimating profitability.

The study therefore suggests that Queen Risoles should strengthen its cost accounting practices by systematically identifying direct and indirect production costs, establishing an appropriate overhead allocation base, and periodically recalculating unit production costs. Such improvements would enable the enterprise to make pricing decisions based not only on competitors or prevailing market prices but also on reliable internal cost information. This approach can support more sustainable profitability and improve the quality of managerial financial decision-making.

CONCLUSION

This study concludes that the calculation of production costs plays a critical role in determining an appropriate selling price for Queen Risoles. The findings indicate that the enterprise incurs several production-related costs, including direct material, direct labor, packaging, and factory overhead costs. Based on the company's reported calculation, the total production cost for 100 mayonnaise risoles is IDR 258,000, resulting in a production cost of IDR 2,580 per unit. The application of a 30% target profit margin produces a calculated selling price of IDR 3,354 per unit.

The findings further demonstrate that factory overhead allocation is an important component of production cost determination. Costs such as LPG gas, fuel, and equipment depreciation support the production process even though they cannot be directly traced to individual products. Therefore, excluding or inadequately allocating these costs may result in an understated production cost and consequently lead to inappropriate pricing

decisions. A systematic allocation of factory overhead can provide more reliable cost information and help management evaluate product profitability more accurately.

The study also shows that cost-based pricing can provide a stronger basis for pricing decisions than relying solely on prevailing market prices. The enterprise previously considered the market price of approximately IDR 2,500 per risoles, whereas the calculated cost-plus price based on the reported production cost is IDR 3,354 per unit. This difference illustrates the potential risk of adopting market prices without first determining whether those prices adequately cover the actual production costs and desired profit margin.

Accordingly, the main implication of this study is that Queen Risoles should strengthen its cost accounting practices by identifying all production costs and applying a more systematic factory overhead allocation procedure. Accurate cost information can support more rational pricing decisions, improve profit estimation, and contribute to the long-term financial sustainability of the enterprise. Nevertheless, pricing decisions should continue to consider market demand and competitive conditions so that the resulting selling price remains acceptable to consumers.

Suggestions for Future Research

Future research can extend this study in several ways. First, subsequent studies could examine multiple culinary MSMEs rather than relying on a single case. A larger number of research objects would enable comparisons across businesses with different production volumes, cost structures, and pricing strategies, thereby improving the generalizability of the findings.

Second, future research could apply and compare alternative costing approaches, particularly Activity-Based Costing (ABC) or Time-Driven Activity-Based Costing (TDABC). These approaches may provide a more precise allocation of factory overhead by linking indirect costs to the activities that generate them. Such an approach would be particularly relevant for MSMEs with diverse products and relatively complex production processes.

Third, future studies could incorporate market demand, competitor prices, and consumer price sensitivity into the pricing analysis. The present study primarily emphasizes production costs and cost-plus pricing, whereas sustainable pricing decisions require a balance between internal cost information and external market conditions.

Fourth, future research could employ a quantitative or mixed-methods approach to examine the relationship between overhead allocation accuracy, production cost, pricing decisions, and profitability across a larger sample of MSMEs. This would complement the qualitative case-study approach and provide stronger empirical evidence regarding the impact of cost allocation practices on MSME performance.

Finally, future studies could conduct a sensitivity analysis to examine how changes in raw material prices, labor costs, production volume, and overhead expenditures affect unit production costs and optimal selling prices. Such analysis would provide MSME

owners with a more dynamic decision-making framework and help them respond to fluctuations in operating costs and market conditions.

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