

Optimization of Selling Price Determination through Calculation of Cost of Goods Manufactured and Overhead Costs at Angliss Bakery

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This study analyzes the effect of Cost of Goods Manufactured (COGM) calculation and production overhead costs on selling price determination at Angliss Bakery in Medan City. One of the main problems faced by micro, small, and medium enterprises (MSMEs) such as Angliss Bakery is the lack of an optimal cost accounting system, resulting in selling prices that are often determined in a simple manner and tend to rely on intuition. This condition may lead to a mismatch between the selling price and the actual production cost, which can affect the effectiveness of business management. This research employs a quantitative method with a causal associative approach. Data were collected through observation, interviews, and documentation, covering components of raw material costs, direct labor costs, production overhead costs, and selling prices for ten types of bakery products. The data analysis techniques include classical assumption tests, multiple linear regression, partial tests (t-test), simultaneous tests (F-test), and the coefficient of determination (R^2) to measure the effect of each independent variable on the dependent variable. The results indicate that the calculation of COGM has a significant effect on the selling price determination of Angliss Bakery products. Production overhead costs also have a significant effect, although their contribution is relatively smaller than that of COGM. Simultaneously, both variables have a positive effect on selling price determination, meaning that the more accurate the COGM calculation and overhead cost allocation, the more accurate the selling price established by the business. Therefore, this study highlights the importance of implementing a more structured cost accounting system in MSME management, particularly in calculating COGM and allocating production overhead costs. These findings are expected to provide useful input for Angliss Bakery in enhancing its competitiveness through a rational pricing strategy based on accurate cost data.

Keyword: Cost of Goods Manufactured, Production Overhead Costs, Selling Price Determination, Angliss Bakery

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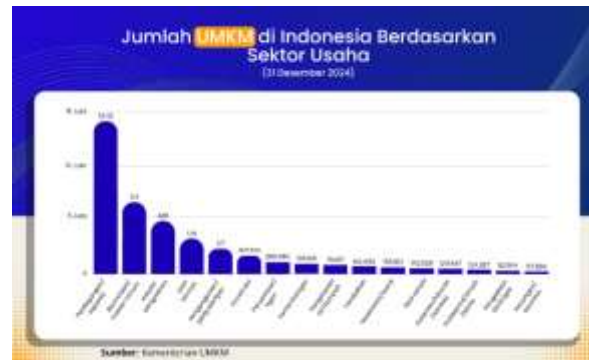
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1. Introduction

The food and beverage industry is one of the sectors that plays a strategic role in Indonesia's economy, as it continues to grow consistently along with population growth, lifestyle changes, and increasing public demand for practical, hygienic, and high-quality food products (A. Amelia et al., 2024). Among the various developing subsectors, the bakery and pastry business holds an important position because its products are accessible to various consumer segments and have high commercial value (Daffa et al., 2024). The development of this subsector is also closely related to the role of micro, small, and medium enterprises (MSMEs), which dominate the food industry in Indonesia (Susilowati, 2020).

However, despite their significant contribution to the economy, MSMEs still face various challenges, particularly in production efficiency and financial management aspects, including the calculation of production costs and the determination of product selling prices (KadinIndonesia, 2024).



The trade sector remains the most widely engaged business field among MSMEs in Indonesia, followed by the accommodation sector and the food and beverage sector, which also shows a very large number of business actors. This condition indicates that the food and beverage industry is one of the main pillars in the national MSME structure. This phenomenon is also evident in Medan City, where MSME development is growing quite rapidly, particularly in the culinary subsector (Natsir & Waani, 2023). The large number of business actors in this field shows that competition in the food business, including bakery enterprises, is becoming increasingly intense. Each business actor is required to have better cost management and the ability to determine appropriate selling prices in order to survive, grow, and remain competitive amid dynamic market conditions (Septiani et al., 2025).

In practice, many MSMEs still set selling prices conventionally, based on market habits or the owner's intuition, without being supported by an adequate cost accounting system (Salam & Makhtum, 2022). In fact, the accuracy of calculating Cost of Goods Manufactured (COGM) is a crucial foundation in determining competitive yet profitable selling prices (Wulandari, 2023). COGM does not only include raw material costs and direct labor costs, but also includes production overhead costs that are often not proportionally calculated (Kurniawan & Haryati, 2017). When overhead costs such as electricity, rent, and equipment depreciation are not properly allocated, the actual total production cost is not fully reflected. As a result, the determined selling price may be too low, reducing profit, or too high, thereby decreasing product competitiveness in the market (Kurniawan & Haryati, 2017).

This issue is also found in Angliss Bakery, one of the MSMEs engaged in bread production in Medan City. Based on the thesis description, the cost recording and management process in this business is still carried out in a simple manner and has not yet used a structured cost analysis method. Selling price determination still relies heavily on intuition, while the separation between direct and indirect costs has not been clearly implemented. This condition results in an inaccurate calculation of COGM. In the estimated COGM table for ten types of Angliss Bakery products, it is shown that the selling prices range from IDR 6,000 to IDR 11,000, while the total COGM ranges from IDR 4,300 to IDR 8,400. The resulting gross margin is also inconsistent, ranging from IDR 1,700 to IDR 2,800 per product. In addition, production overhead costs appear relatively uniform at around IDR 700 to IDR 1,100, even though each product has different production characteristics and complexity. These findings indicate that overhead cost allocation has not been carried out proportionally and that selling price determination has not fully applied a structured markup method.

The above data shows a gap between the pricing practices applied by business actors and the principles of cost accounting that should be implemented. If selling price determination is not based on accurate cost data, business decisions become less efficient and may affect business sustainability in an increasingly competitive market. Therefore, research on the influence of COGM calculation and production overhead costs on selling price determination is important, as it not only explains the relationship between variables empirically, but also provides a practical basis for MSMEs to develop more rational, measurable, and competitive pricing strategies.

From an inferential perspective, the novelty of this study lies in the simultaneous examination of COGM calculation and production overhead costs on selling price determination within the context of local bakery MSMEs, using real product data from Angliss Bakery in Medan. This study does not only focus on the importance of production costs in general, but also highlights how inaccuracies in overhead allocation can affect pricing accuracy at the product level. Furthermore, this research uses quantitative data obtained directly through observation, interviews, and internal business documentation during the study period from June to August 2025, thus providing a more realistic empirical overview of actual field conditions. Therefore, this study is expected to contribute practically to MSME actors in improving cost accounting systems, as well as academically to the development of pricing studies based on cost in small-scale food enterprises.

2. Research Method

This study uses a quantitative approach with a causal associative design aimed at analyzing the effect of Cost of Goods Manufactured (COGM) calculation and production overhead costs on selling price determination in Angliss Bakery (Astono, 2021). This approach was chosen because it can explain causal relationships between variables systematically and measurably through hypothesis testing (Sugiyono, 2016).

The research was conducted at Angliss Bakery, Setia Budi outlet in Medan, from June to August 2025. The object of this study is production cost and product selling price data, while the data used are quantitative data sourced from both primary and secondary data. Primary data were obtained directly from Angliss Bakery through observation, interviews, and internal document collection, while secondary data were obtained from books, journals, and various literature relevant to COGM calculation, production overhead costs, and selling price determination (Niam et al., 2024).

The population in this study includes all production and sales data of bakery products at Angliss Bakery during the June–August 2025 period, covering raw material costs, direct labor costs, production overhead costs, and the selling price of each product. The sample was determined using purposive sampling (Field, 2020), based on criteria such as products consistently produced during the research period, having complete cost and pricing data, and representing several categories of bakery products. Based on these criteria, the sample consists of 10 types of bakery products.

Data collection techniques were carried out through observation, structured interviews, and documentation (Priyatno, 2016). Documentation was used to obtain production cost records, detailed raw material costs, and product selling price lists. Furthermore, data analysis techniques were conducted quantitatively using classical assumption tests, multiple linear regression analysis, partial tests (t-test), simultaneous tests (F-test), and the coefficient of determination (R^2) to determine the influence of each independent variable as well as their combined effect on the dependent variable.

3. Results And Discussion

Description of Research Variables

The description of the research variables shows that Cost of Goods Manufactured (COGM), production overhead costs (POC), and selling prices at Angliss Bakery vary across different types of products. This variation is influenced by differences in raw materials, the level of production complexity, labor usage, and indirect cost components attached to each product. These descriptive data serve as the basis for explaining the relationship between cost structure and pricing policies applied by the business.

Table 1. Summary of Research Variable Description

Variable	Main Findings
COGM	The COGM of products varies. Simple products such as Plain White Bread have a COGM of IDR 4,200, while premium products such as Mochi Ube Filled Sweet Bread reach IDR 8,000. These differences are influenced by raw material usage, production complexity, and production scale.
Production Overhead Costs (POC)	POC includes shop rental costs, depreciation of ovens, mixers, cash registers, electricity, water, and gas. These components are recurring costs and significantly affect total production costs.
Selling Price	Product selling prices range from IDR 9,000 to IDR 12,000. The lowest price is found in Sugar Donuts at IDR 9,000, while the highest price is found in several Mochi Bread variants at IDR 12,000.

Based on COGM data, it can be observed that raw material cost is the most dominant component in the production cost structure, accounting for approximately 60%, followed by labor costs at 25%, and overhead costs at 15%. Products with additional toppings, special fillings, and premium ingredients tend to have higher COGM compared to standard bread products. This indicates that differences in ingredient composition and production processes directly create variations in unit costs at Angliss Bakery.

In the production overhead cost (POC) variable, overhead costs are indirect costs that cannot be directly traced to a specific product but must still be borne in the production process. At Angliss Bakery, the main components of POC consist of shop rent, depreciation of production equipment such as ovens and mixers, and utility costs including electricity, water, and gas. Thus, although overhead costs are not directly visible in a single product, they still affect the accumulation of total costs, which ultimately serve as the basis for determining selling prices.

Regarding the selling price variable, Angliss Bakery products show a fairly diverse price range. White Bread is sold at around IDR 9,500–11,000, filled and topped bread products generally reach around IDR 11,500 for premium variants, while Mochi Bread is the highest-priced category, reaching up to IDR 12,000. Meanwhile, donuts are priced lower, ranging from IDR 9,000 to IDR 11,000. This condition indicates that selling prices at Angliss Bakery are determined based on product characteristics, added value, and total embedded costs.

Classical Assumption Test

Before hypothesis testing was conducted, the regression model was first tested using classical assumption tests. The normality test results showed that the residuals were distributed following a bell-shaped normal curve, with the mean of residuals close to zero, indicating that the model satisfies the normality assumption.

In addition, the multicollinearity test results showed a tolerance value of 0.201 and a VIF value of 4.979 for both independent variables. These values indicate that there is no multicollinearity problem because the tolerance value is greater than 0.10 and the VIF value is less than 10. The heteroscedasticity test results also showed that the residual points were randomly scattered and did not form a specific pattern, indicating that the model is free from heteroscedasticity issues.

Table 2. Classical Assumption Test Results

Test Type	Results	Description
Normality Test	Residuals are normally distributed	Satisfies the normality assumption
Multicollinearity Test	Tolerance = 0.201; VIF = 4.979	No multicollinearity detected
Heteroscedasticity Test	Residual points are randomly scattered	No heteroscedasticity detected

Multiple Linear Regression Test

The results of the multiple linear regression analysis show that the obtained regression equation is:

$$\text{Selling Price} = 1320.782 + 1.862 \text{ COGM} + 1.594 \text{ POC}$$

This equation indicates that both COGM and production overhead costs have a positive coefficient toward selling price. The regression coefficient for COGM of 1.862 means that every one-unit increase in COGM will increase the selling price by 1.862 units, assuming other variables remain constant. Meanwhile, the regression coefficient for POC of 1.594 indicates that every one-unit increase in production overhead costs will also increase the selling price by 1.594 units. Thus, both independent variables have a positive relationship with the dependent variable.

Table 3. Multiple Linear Regression Test Results

Variable	B	Std. Error	Beta	t	Sig.
Constant	1320.782	1245.956	-	1.060	0.301
COGM (HPP)	1.862	0.473	0.273	5.824	0.002
Production Overhead Cost (BOP)	1.594	0.342	0.697	4.657	0.000

Source: Processed data, 2025.

Partial Test (t-test)

The results of the partial test show that the HPP variable has a calculated t-value of 5.824, which is greater than the t-table value of 2.074, with a significance value of 0.002 which is less than 0.05. This indicates that HPP has a positive and significant effect on the selling price. The BOP variable also shows a significant result with a calculated t-value of 4.657, which is greater than the t-table value of 2.074, and a significance value of 0.000 which is less than 0.05. Thus, both partial hypotheses in this study are accepted.

Simultaneous Test (F-test)

The results of the simultaneous test show that the calculated F-value is 100.085 with a significance level of 0.000. This value is greater than the F-table value of 3.44, so it can be concluded that HPP and BOP jointly have a significant effect on the selling price at Angliss Bakery. This means that the regression model used is appropriate for explaining the relationship between production costs and product selling price.

Tabel 4. Hasil Uji Simultan dan Koefisien Determinasi

Test	Value	Description
F-statistic	100.085	Significant
Sig. F	0.000	< 0.05
R	0.949	Very strong relationship
R Square	0.901	90.1%
Adjusted R Square	0.892	Strong model

Sumber: Data diolah, 2025.

Coefficient of Determination

The R Square value of 0.901 indicates that 90.1% of the variation in selling price can be explained by the COGM (HPP) and production overhead cost (BOP) variables. The remaining 9.9% is influenced by other factors outside the model, such as promotional strategies, market competition conditions, and consumer purchasing power. The Adjusted R Square value of 0.892 further strengthens that the regression model used has a high explanatory power.

Effect of COGM on Selling Price at Angliss Bakery

The results of the study show that Cost of Goods Manufactured (COGM) has a positive and significant effect on selling price at Angliss Bakery. This indicates that the higher the COGM formed from raw materials,

direct labor, and overhead costs attached to the product, the higher the selling price will be (Lestari & Nasib, 2021). This finding is consistent with the theory of (Nasib et al., 2024), which explains that COGM is the main basis for determining selling price because it reflects all costs incurred to produce a product.

In practice, this condition is clearly observed in Angliss Bakery products. Variants such as hazelnut-filled bread and cheese mochi have higher COGM, resulting in higher selling prices ranging from IDR 11,500 to IDR 12,000. Conversely, simpler products that use fewer raw materials tend to have lower COGM and more affordable selling prices. This shows that the company, in practice, applies cost-based pricing as the basis for determining selling prices.

These results are also consistent with previous studies (Nurhidayah et al., 2025; R. Amelia et al., 2024; Denisa Salsabila Viyanis et al., 2023), which show that COGM calculation is a key foundation in pricing strategies for MSMEs in the food sector. The implication of this finding is that Angliss Bakery needs to maintain the accuracy of COGM calculations consistently, especially for raw material components that are subject to price fluctuations. With proper cost control, the business can set competitive prices without sacrificing profit margins.

Effect of Production Overhead Costs on Selling Price at Angliss Bakery

The results of the study indicate that production overhead costs also have a positive and significant effect on selling price at Angliss Bakery. This finding shows that indirect costs such as electricity, gas, shop rent, and depreciation of equipment like ovens, mixers, and cash registers contribute significantly to product pricing.

Theoretically, (Nasib et al., 2023) explains that production overhead costs are all production costs other than direct raw materials and direct labor that must be allocated properly to avoid underpricing or overpricing. In the context of Angliss Bakery, overhead costs are recurring and unavoidable; therefore, increases in electricity, gas, and rental costs directly increase total production costs (Nasib et al., 2026). As a result, when overhead costs increase, selling prices are also adjusted to maintain operational sustainability and profit margins (Novirsari, 2022).

This finding is supported by previous studies (Faris et al., 2023; Reza & Febriani, 2024; Girsang & Purba, 2025), which emphasize that production overhead costs significantly influence selling price determination and that accurate allocation of overhead is essential in implementing cost-based pricing. Practically, Angliss Bakery needs to manage overhead costs efficiently through energy savings, optimization of equipment usage, and control of rental expenses to maintain competitive pricing without reducing product quality (Tezar Arianto et al., 2021).

Simultaneous Effect of COGM and Production Overhead Costs on Selling Price

Simultaneously, COGM and production overhead costs have been proven to have a positive and significant effect on selling price at Angliss Bakery. The F-value of 100.085 and R Square of 0.901 indicate that these two variables are the main determinants in forming product selling prices. This means that pricing decisions at Angliss Bakery are highly influenced by the ability of the business to accurately calculate both direct and indirect production costs.

This finding aligns with cost accounting theory by (Mulyadi, 2018), which states that selling price determination must consider all production cost components, both direct and indirect, to ensure that the price covers all costs and generates profit. In practice, products with high COGM and high overhead costs, such as hazelnut-filled bread or cheese mochi, tend to have higher selling prices. Conversely, products with lower COGM and overhead costs, such as sugar donuts, have more affordable prices. This pattern shows that selling price formation at Angliss Bakery is influenced by the combination of both cost components.

This result is also supported by previous studies (Rozi & Bahri, 2024; Farah Meinda Sari & Aris Munandar, 2022; Hutagaol et al., 2025), which explain that accurate calculation of COGM and overhead costs forms the basis of cost-based pricing strategies to avoid losses due to insufficient pricing.

Therefore, the implication of this study is that Angliss Bakery needs to control both COGM and production overhead costs simultaneously, not separately. Efficient raw material management, labor efficiency, energy savings, and optimal equipment utilization play an important role in maintaining a balance between competitive pricing and sustainable profitability.

4. Conclusion

Cost of Goods Manufactured (COGM) has a positive and significant effect on selling price at Angliss Bakery. Products with high COGM, such as hazelnut-filled bread and cheese mochi, tend to have higher selling prices compared to simpler products such as sugar donuts. Production Overhead Costs (BOP) also have a positive and significant effect on selling price. Fixed and indirect cost components such as shop rent, equipment depreciation (ovens, mixers, cash registers), electricity, and gas are factors that increase production costs. The higher the overhead costs, the higher the selling price required to cover operational costs and generate profit. Simultaneously, COGM and production overhead costs significantly influence selling price determination at Angliss Bakery with a contribution of 90.1%, while 9.9% is influenced by other factors such as marketing strategy, market conditions, and consumer purchasing power.

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