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MSME: The Role of Production Management in Determining Competitive Selling Prices

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Abstract. In fact, up to the present, the existence of MSMEs remains in a poor condition. In almost all countries, only a very small number of MSMEs are able to survive and develop into medium or large scale. The inability of business management, such as efficient production management and determination of profitable and sustainable selling prices, has always been a major obstacle faced by MSMEs. Tepung Talas Rusman (TTR) is an MSME that produces taro flour. This complementary product has a narrow market share with high price competition so that the management of production and determining the right selling price will greatly determine its ability to face competitors. This study aims to determine the application of production patterns and the calculation of appropriate production costs in determining competitive selling prices. The results showed that the constant production pattern and the use of ROI Pricing mark up method on TTR UMKM will create profitable and competitive selling prices so as to guarantee the profitability and sustainability of its business.

Keyword: Production pattern, cost of production, mark up method, selling price

INTRODUCTION

Problems faced by MSMEs have always been an interesting topic to study. The role of MSMEs as the backbone of the economy and absorbing the workforce is faced with transportation problems in almost all countries. The increase in the number of MSMEs was followed by an increase in the number of bankrupt MSMEs. In Uganda, more than 50% of newly established SMEs struggle to survive but fail in the fifth year, and less than 4% of small businesses are able to develop into the medium or large scale (Kazooba, 2006; Keough, 2002; Uwonda G, 2013). In Indonesia, as expressed by the Head of the UMKM Association of Malang City Dwi Septariena, at least 1,000 small and medium-sized micro enterprises in the city of Malang, East Java, are threatened with bankruptcy, due to capital and marketing problems, in addition to the lack of attention from the local government.. *http://www.beritasatu.com/ekonomi/113754/ 3 Feb 17.*

Central Bureau of Statistics (BPS) in 2016, stated there were 8 common reasons for the occurrence of the bankruptcy of SMEs, namely: 1. Management Disability, 2. Less Experience, 3. Weak Financial Control, 4. Failure to Develop Strategic Planning, 5. Growth Uncontrolled, 6. Non-Strategic Business Location, 7. Not Following Digital Sales, 8. Less Selling Price Competing (https: //www.bps.go.id). Good business management, proper management of production is part of business management that is able to guarantee profitability and business sustainability through the right production cost and competitive selling price. Determining the wrong selling price often has fatal consequences on the company's financial problems (Widyawati, 2013)

The study was conducted on *Tepung Talas Rusman* (TTR), which is a producer of taro flour with a constant production amount. The selling price is determined by applying a certain profit rate of the production cost which is calculated roughly. In the past few years, sales have decreased due to the emergence of new competitors with competitive selling prices. This research is important because during the last few years sales have decreased due to the emergence of new competitors with competitive prices. This makes the authors motivated to analyze whether the management of products ranging from the pattern of production,

calculation of HPP and markup method has been done appropriately so as to produce a profitable and competitive selling price.

RESEARCH PURPOSES

This study aims to analyze the appropriate production management in producing profitable and competitive selling prices. This study contributes in terms of, first analyzing the application of production patterns for production costs that have been calculated correctly. Both analyze the application of the appropriate markup method in determining the profitable and competitive selling price.

LITERATURE REVIEW

Production Pattern

The production pattern is the determination of how the company policy manages the number of products distributed in a certain period or a certain time, namely in quarterly, quarterly, monthly, or weekly to serve sales and meet needs (Mulyadi (2012). The influencing factors are: 1) Pattern sales, 2) Cost pattern, 3) Maximum capacity of production facilities.

Production pattern is the determination of how the production policy of a company can serve the company's sales, the company that conducts production will definitely face problems in determining how many products will be produced (Purwanto: 2011). There are 3 types of production patterns (Kusumo, 2012):

1. Constant / Stable Production Pattern

That is the Production Pattern where the amount of production from month to month is the same or relatively the same. As a consequence, if there is an increase in sales, the difference in sales with the amount of production in the month will be taken from inventory.

2. Corrugated Production Pattern

That is the Production Pattern where the distribution of the amount of production for one year into the amount of production each month, where the amount of production from month to month is always changing following changes in the level of sales in the company concerned. The amount of production follows the number of sales (figure 1).

3. Moderate Production Patterns

Namely Production patterns are wavy but the wave of the product is not too sharp, so it is close to constant. This production pattern is also a production pattern that is in the middle when compared with the two previous production patterns (figure 2).

Figure 1
Corrugated production pattern

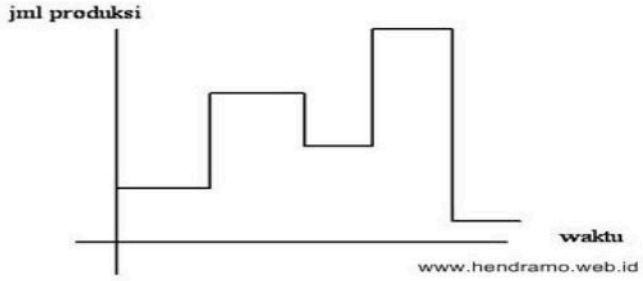
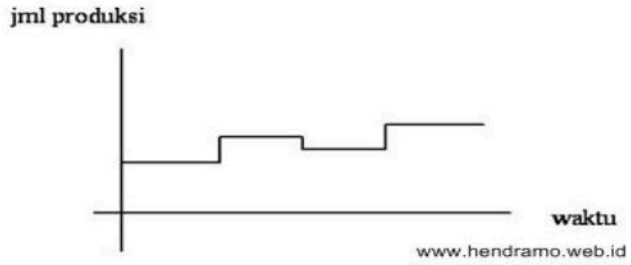


Figure 2
Moderate production pattern



Cost of Goods Manufactured

Production costs are costs that occur in the production function (Riwayadi, 2016). This production cost is the costs incurred to manage raw materials into finished products that are ready for sale (Mulyadi (2009: 13-17). While the cost of production (COGM) is a number of costs incurred to process raw materials into finished products that ready for sale (Mulyadi 2012: 14) So that HPP is the total price to make products available for sale during that period (Warren (2016: 915).PPP consists of three main components, namely:

1. Direct raw material costs, are an integral part of and have a significant portion of the total cost of the final product.
2. Direct labor costs, are an integral part of and have a significant portion of the total cost of the final product.
3. Factory overhead costs, costs other than direct raw materials and direct labor that occur in the manufacturing process.

The function of the HPP is (Mulyadi, 2005, 70):

1. Cost of Goods as Determination of Selling Prices.
2. Cost of Goods As a Basis for Determination of Profit If the company has calculated the cost of goods, the company can determine the expected profit which will affect the level of the selling price of a particular product.
3. Cost of Goods as a Basis of Cost Efficiency The cost of goods can be used as a basis to control the use of materials, wages and indirect production costs.
4. Cost of Goods as a Basis for Taking Various Management Decisions, for example:

a. Establish changes in sales prices.
b. Determine the adjustment of the production process.
c. Establish a competitive strategy in the broad market.
d. Planning company expansion.
e. Taking specific management decisions, like what
will buy or make a spare part yourself, whether receiving a special order at a special price or not.

Determination of Mark Up

1. Mark up is a method of raising the price of an item to obtain profits. The mark up is calculated by adding up the total operating costs with the desired profit. Profits can be obtained by increasing the purchase price with the desired number of markups.
2. The Government regulates the determination of the maximum limit of profits in Presidential Regulation No. 70 of 2012 which states that 15% is the maximum limit for taking reasonable profits in calculating mark up. Mark up can be determined by the production cost and selling price. If the cost of production, then the percentage mark up should be multiplied by the cost of production, then added to the cost of production so as to produce markup prices and if determined from the selling price, more complex because not multiplied by the cost, but the selling price is determined from the cost divided by one

minus mark up percentage. One reason for using mark up is because of a lack of certainty about costs rather than demand (Widyawati; 2013: 197).

3. According to Ari Setiyaningrum, Jusuf Udaya, and Effendi (2015; 141), there are three calculations for marking determination, namely:
4. 1. Customer Value-Based Pricing: Pricing based on consumer value uses the buyer's perception of value, not the cost of the seller. The calculation responds to whether the price of the product sold is right or not, according to or not in value. When buying a product, the customer basically exchanges something of value (price) with something of value (profit from the acquisition or use of the product).

$$\boldsymbol{Price = Alternative\ Product\ Cost + Differential\ performance\ Values}$$

5. Cost Plus Pricing: This is a product selling price by adding a certain amount to the cost. This pricing is most widely used. The amount added is a percentage of the cost.

$$\boldsymbol{Price\ =\ ATC + m(ATC)}$$

Information:
ATC = *Average Total Cost*
m = Persentase *Mark Up*

6. Return On Investment Pricing: Determination of the selling price by trying to make the company set a price that allows certain income to be obtained. Through this method, companies are required to forecast volume planning to determine both costs and profit levels. The volume planning is the amount that is expected to be sold by the company over the next year or an expectation of average sales over several years.

$$\boldsymbol{Price = AVC + \frac{TFC}{PV} + \frac{r(INV)}{PV}}$$

Information:
AVC = *Average Variable Cost*
TFC = *Total Fixed Cost*
PV = *Planning Volume*
INV = *Investment*
r = *Target ROI*

Determination of Selling Price

Selling prices are a number of values exchanged to obtain a product (Simamora, 2001,31). Hansen and Mowen (2001,633) define the selling price as the monetary amount charged by a business unit to buyers or customers of goods or services sold or delivered. The selling price is the price that includes the costs incurred for production and distribution, plus the desired amount of profit (Alimisyah, Padji, 2003). In principle, the selling price must be able to cover the full cost plus a reasonable profit. Selling prices are the same as production costs plus mark-ups (Mulyadi 2001.78).
Some factors that must be considered in determining the selling price (Mulyadi, 2005,5) are:
1. The cost factor is the basis for determining the selling price of a product or service.
2. Factors, not costs, are factors that come from outside the company that can affect management's decision in determining the selling price of a product or service.

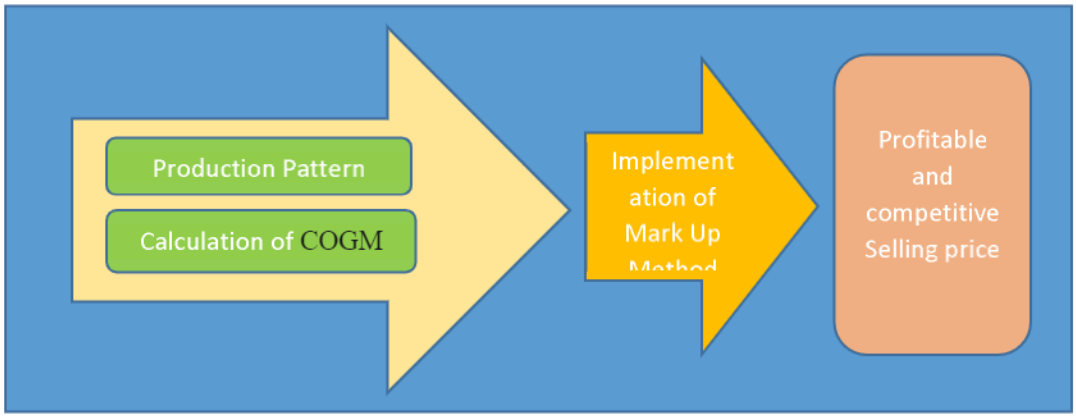
The stages in determining the selling price include (Basu Swastha, 2009: 150):
1. Estimate the demand for the item.
At this stage, the seller estimates the total demand for the goods. Estimating the demand for goods can be done by:
a. Determine the expected price, which is the price that is expected to be accepted by consumers.
b. Estimate sales volume at various price levels.
2. Knowing the reaction in advance.
Competition conditions greatly influence the pricing policy of the company or the seller. The seller needs to know the reaction of competition in the market and the sources of the cause. The existing sources of competition can come from:
a. Similar items produced by other companies

b. Replacement or substitution items
c. Other items made by other companies that both want consumer money.
3. Determine the market share that can be expected.
Aggressive companies always want a bigger market share. Sometimes the expansion of market share must be done by advertising and other forms of competition, not prices, in addition to certain prices. The expected market share will be affected by existing production capacity, expansion costs and the ease of entering the competition.

Krismiaji and Aryani (2011; 325) state that "the general approach in determining the selling price is to add an estimate of profit (Mark up) to the cost of goods". Mulyadi (2012: 78) states that "the principle of selling prices must cover the full cost plus a reasonable profit". According to Mulyadi (2001; 347), the determination of the selling price is related to:

1. Policy for Determining Selling Prices.
In this section, the policy does not specify the selling price but specifies the factors that need to be considered and the basic rules that need to be followed in determining the selling price.
2. A decision on Determining Selling Prices.
Is the determination of the selling price of a product or service of an organization that is made for the short term, this decision is influenced by the policy of determining the selling price.

Figure 3
Identification of Problems



RESEARCH METHODS

This research is descriptive qualitative research, which aims to describe the conditions that occur to then poured precisely into the map of the problem of the condition being faced. The study was conducted with a case study approach. The data source used is primary data, where data collection technique is done directly by doing observation, interview, collecting and calculating data which then analyzed by the researcher to be clearly interpreted about condition faced by UMKM. The object of this research is UMKM Tasung Flour Rusman (TTR), which is located in up. Domba, Kelurahan Juhut, Pandeglang Regency. Production is carried out traditionally according to the number of orders. HPP calculation and selling price determination using rough calculation.

RESULTS AND DISCUSSION

1. The cost of production is determined by calculating the cost of direct materials (Direct Material Cost), direct labor costs, and factory overhead costs.
2. Direct Raw Material Cost, in the form of taro and in 2016 there was no price change, which is still Rp. 3,000.00 / kg. For every 3 kg of taro, it will shrink to 1 kg of taro flour.
3. Direct labor costs, namely taro processing workers into taro flour with a wage of Rp. 2,500 / kg. During 2016 there was an increase in the payment of direct labor wages, namely in June 2016 which

was originally Rp.2,500, - to Rp.3,000, - / kg of finished goods. In October 2016 the wage paid is Rp. 3,500, - which originally was Rp. 3,000, - in September 2016.

4. Factory Overhead Costs, consisting of auxiliary raw materials namely salt, warehouse depreciation and shrinkage of packing machines. During 2016 there was a price increase in salt and transportation. The following are production data for 2016.

Table 1 Data of Production and Realization in 2016

Months	Production Quantity (Kg)	Realized Sales (Kg)	Unsold Goods (Kg)
January	1.500	1.450	50
February	1.500	1.390	160
March	1.500	1.550	110
April	1.500	1.200	410
May	1.500	1.500	410
June	1.500	1.400	510
July	1.500	1.600	410
August	1.500	1.300	610
September	1.500	1.700	410
October	1.500	1.450	460
November	1.500	1.550	410
December	1.500	1.500	410
Total	18.000	17.590	

Source: Data UMKM Putra Bogor

Constant Production Pattern

The product quantity is constant as much as 1,500 kg per month, so based on the explanation of the COGM and COGS calculation formula, the following data can be obtained

Table 2
Calculation of COGM and COGS on the Application of Constant Production Patterns for 1,500 Taro Flour in 2016

No	Months	Production Quantity (Kg)	Direct Raw Material (Rp)	Direct Labor (Rp)	Factory Overhead Cost (Rp)	COGM (Rp)	COGS (Rp)
1	January	1,500	13,500,000	3,750,000	2,075,000	19,325,000	18,680,833
2	February	1,500	13,500,000	3,750,000	2,075,000	19,325,000	17,907,833
3	March	1,500	13,500,000	3,750,000	2,075,000	19,325,000	19,969,167
4	April	1,500	13,500,000	3,750,000	2,075,000	19,325,000	15,460,000
5	May	1,500	13,500,000	3,750,000	2,150,000	19,400,000	24,035,500
6	June	1,500	13,500,000	3,750,000	2,150,000	19,400,000	13,450,667
7	July	1,500	13,500,000	4,500,000	2,450,000	20,450,000	21,456,333
8	Agustus	1,500	13,500,000	4,500,000	2,525,000	20,525,000	17,767,833
9	September	1,500	13,500,000	4,500,000	2,525,000	20,525,000	23,261,667
10	October	1,500	13,500,000	5,250,000	2,525,000	21,275,000	20,360,833
11	November	1,500	13,500,000	5,250,000	2,525,000	21,275,000	21,984,167
12	December	1,500	13,500,000	5,250,000	2,525,000	21,275,000	21,275,000
Total			162,000,000	51,750,000	27,675,000	241,425,000	235,609,833

Source: Data UMKM Putra Bogor

Corrugated Production Pattern

If the production is carried out according to the number of products sold, COGM and COGS can be produced according to the following table

Table 3 Data of Production Based on Sales Quantity in 2016

No	Months	Production Quantity (kg)	Realization (kg)	Unsold goods (kg)
1	January	1450	1450	0
2	February	1390	1390	0
3	March	1550	1550	0
4	April	1200	1200	0
5	May	1500	1500	0
6	June	1400	1400	0
7	July	1600	1600	0
8	August	1300	1300	0
9	September	1700	1700	0
10	October	1450	1450	0
11	November	1550	1550	0
12	December	1500	1500	0
Total		17590	17590	

Source: Data UMKM Putra Bogor

Tabel 4 Calculation of COGM and COGS on the Application of Flour Production Pattern In 2016

No	Months	Production quantity (Kg)	Direct raw material (Rp)	Direct Labor (Rp)	Factory overhead Cost (Rp)	COGM (Rp)	COGS (Rp)
1	January	1450	13.050.000	3.625.000	2.005.350	18.680.350	18.680.350
2	February	1390	12.510.000	3.475.000	1.922.370	17.907.370	17.907.370
3	March	1550	13.950.000	4.650.000	2.143.650	20.743.650	20.743.650
4	April	1200	10.800.000	3.000.000	1.659.600	15.459.600	15.459.600
5	May	1500	13.500.000	3.750.000	2.149.500	19.399.500	19.399.500
6	June	1400	12.600.000	3.500.000	2.006.200	18.106.200	18.106.200
7	July	1600	14.400.000	4.800.000	2.612.800	21.812.800	21.812.800
8	August	1300	11.700.000	3.900.000	2.187.900	17.787.900	17.787.900
9	September	1700	15.300.000	5.100.000	2.861.100	23.261.100	23.261.100
10	October	1450	13.050.000	5.075.000	2.440.350	20.565.350	20.565.350
11	November	1550	13.950.000	5.425.000	2.608.650	21.983.650	21.983.650
12	December	1500	13.500.000	5.250.000	2.524.500	21.274.500	21.274.500
Total		17590	158.310.000	51.550.000	27.121.970	236.981.970	236.981.970

Source: Data UMKM Putra Bogor

Moderate Production Pattern

Calculation of COGM and COGS when using a Moderate Pattern where the number of production changes.

Table 5 Data of Production quantity of moderate production

No	Months	Production quantity (kg)	Realization (kg)	Unsold goods (Kg)
1	January	1.475	1.450	25
2	February	1.445	1.390	80
3	March	1.525	1.550	55
4	April	1.350	1.200	205
5	May	1.500	1.500	205
6	June	1.450	1.400	255
7	July	1.550	1.600	205
8	August	1.400	1.300	305
9	September	1.600	1.700	205
10	October	1.475	1.450	230
11	November	1.525	1.550	205
12	December	1.500	1.500	205
Total		17.795	17.590	

Table 6 COGM and COGS calculations on the implementation of the 2016 moderate production pattern

No	Months	Production volume (Kg)	Direct raw material (Rp)	Direct labor (Rp)	Factory overhead cost (Rp)	COGM (Rp)	COGS (Rp)
1	January	1,475	13,275,000	3,687,500	2,039,925	19,002,425	18,680,350
2	February	1,445	13,005,000	3,612,500	1,998,435	18,615,935	17,907,370
3	March	1,525	13,725,000	3,812,500	2,109,075	19,646,575	19,968,650
4	April	1,350	12,150,000	3,375,000	1,867,050	17,392,050	15,459,600
5	May	1,500	13,500,000	3,750,000	2,149,500	19,399,500	19,389,250
6	June	1,450	13,050,000	3,625,000	2,077,850	18,752,850	18,106,200
7	July	1,550	13,950,000	4,650,000	2,531,150	21,131,150	21,634,300
8	August	1,400	12,600,000	4,200,000	2,356,200	19,156,200	17,777,650
9	September	1,600	14,400,000	4,800,000	2,692,800	21,892,800	23,261,100
10	October	1,475	13,275,000	5,162,500	2,482,425	20,919,925	23,261,100
11	November	1,525	13,725,000	5,337,500	2,566,575	21,629,075	20,462,850
12	December	1,500	13,500,000	5,250,000	2,524,500	21,274,500	21,274,500
Total		17,795	160,155,000	51,262,500	27,395,485	238,812,985	237,182,920

Source: Data UMKM Putra Bogor

Table 7
Calculation of gross profit Per 2016

	Constant production pattern	Corrugated Production Pattern	Moderate production pattern
	18.000 Kg	17.590 Kg	17.795 Kg
Sales	351.800.000	351.800.000	351.800.000
Cost Of Goods Shold	235.609.833	236.981.970	237.182.920
Gross Profit	116.190.167	114.818.030	114.617.080

Implementation of the Constran pattern produces a greater advantage than the application of other patterns.

Implementation of Customer Value-Based Pricing method as a determinant of the selling price

The selling price of taro flour is Rp 20.000,00 / Kg. Home Flour Industry Rusman does not set customer value-based pricing method because there are several reasons not to use this method. In terms of products, which are sold by the Talas Rusman Flour Home Industry is taro flour which is the raw material from the production of cakes and other foods made from taro flour. In terms of competition, for the use of this method, there must be competitor products that make consumers have the option to buy other products or taro flour from the Talas Flour Rusman Home Industry. So in the customer's assessment of the price of the products produced by the Flour Industry Home Taro Rusman, there is no more difference or less difference.

Cost Plus Pricing as selling price determiner

Based on Government Regulation No. 70 of 2012, the maximum limit of mark up percentage is 15%, it can be seen COGM and COGS as follows:

Table 8

Determination of Selling Prices using the Mark Up Cost Plus Pricing Method for the Production of 1500 Kg of Taro Flour / Month

Price = ATC + m(ATC)				
Months	**Average Total Cost (Rp)**	**Percentage of Markup (%)**	**Price of MarkUp (Rp)**	**Selling price Per Kilogram (Rp)**
January	12.883	15	1.933	14.816
February	12.883	15	1.933	14.816
March	12.883	15	1.933	14.816
April	12.883	15	1.933	14.816
May	12.933	15	1.940	14.873
June	12.933	15	1.940	14.873
July	13.633	15	2.045	15.678
August	13.683	15	2.053	15.736
September	13.683	15	2.053	15.736
October	14.183	15	2.128	16.311
November	14.183	15	2.128	16.311
December	14.183	15	2.128	16.311

Return On Investment Pricing as a determiner for selling price

In this markup method, we need to identify some elements of calculation to determine the correct markup price of return on investment pricing such as variable cost, fixed cost, volume planning, investment, and ROI target.

Mark Up with the method of return on investment pricing can be calculated as follows:

Price = IDR 12,130+ (IDR 23,100,000) / 18,000+ (25% (180,000,000)) / 18,000

Price = Rp 12,130 + Rp 1,283 + Rp 2,500

Price = 15.913

From the calculation, it is known that the price per product is Rp. 15,913.00 or around 16 thousand per kilogram with a profit of 18.6% of the cost of production. By applying the markup calculation through a different method, the following results can be seen:

Table 9 Comparison of Selling Prices Per Kilogram of Taro Flour

	Implementation of starting price	Method of Mark Up		
		A	B	C
Cost of goods sold (Rp)	13.413	13.413	13.413	13.413
Mark Up (Rp)	6.587	-	2.012	2.500
Selling price (Rp)	20.000	-	15.424	15.913

Annotation :
A = *Customer Value-Based Pricing*
B = *Cost Plus Pricing*
C = *Return On Investment Pricing*

Conclusion

1. Component of production cost at TTR SME is direct material cost, direct labor cost, and factory overhead cost consist of raw material cost and transportation cost. The production cost is calculated simply by the MSMEs The TTR does not take into account the depreciation of storage warehouses and packing machines as OVH costs and price increases that occurred during 2016.
2. Application of a constant production pattern is the most advantageous in COGM and COGS calculations. The resulting gross profit is higher than the application of other patterns.
3. The application of the Cost Plus Pricing method in the Mark Up calculation will result in the lowest price, so the company can continue at a lower price than the competitors but still get a profit.

RESEARCH LIMITATION

In this research there are disadvantages associated with the completeness of data components to be processed such as components of overhead is limited only to the packaging machine and warehouse storage of finished products. For changes in prices, both direct material and direct labor tend to be stable. This condition occurs in TTR SMEs with a business production process that is still very simple and the type of product is complimentary. The calculation of production costs becomes less comprehensive because the production process is still simple and the selling price determination also becomes less representative because this product is a complementary product with a low level of consumer interest.

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