

Pricing Strategy Based On The Cost Of Goods Produced At Cafe Saujana In Pontianak

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Abstract

This study aims to understand the strategy of determining the cost of goods produced (HPP) at Cafe Saujana in Pontianak. The focus of this research includes raw material costs, labor costs, and overhead costs in the process of determining cafe menu prices. This study used a descriptive qualitative method with data collection techniques through interviews, observations, and documentation. The main informant in this study was the owner of Cafe Saujana who understands the operational processes and production cost determination of the business. The results showed that Cafe Saujana determines menu prices by considering raw material costs as the main component, then adjusting labor costs and overhead costs in business operations. In addition, market conditions and competitor prices are also considered in determining menu prices. This study shows that proper calculation of production costs helps business owners determine menu prices more accurately and maintain business sustainability amid increasingly competitive business competition.

Keywords: cost of goods produced, cafe, production cost, pricing strategy

INTRODUCTION

The development of the culinary industry in Indonesia, particularly in the cafe and *coffee shop* sector, has shown a fairly significant increase in recent years. The emergence of cafes with diverse concepts and characteristics has made business competition increasingly intense. These conditions require business owners not only to provide attractive products and atmosphere for consumers, but also to have a sound business management strategy in order to sustain their business. One important aspect of managing a cafe is the ability to determine menu prices based on an accurate and

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well-planned calculation of production costs so that the business can obtain optimal profit (Kotler and Keller, 2021).

The growth of cafes and *coffee shops* is also taking place in Pontianak. Based on data from the Regional Revenue Agency of Pontianak City in 2025, the number of coffee stalls and *coffee shops* in Pontianak has reached more than one thousand business units spread across several districts. This large number indicates that the cafe and *coffee shop* business in Pontianak is growing rapidly and faces a high level of competition. In addition, the local habit of gathering and drinking coffee is a supporting factor in the growth of cafes and *coffee shops* as part of social activity as well as a driver of the MSME economy in Pontianak (News, 2019; Bapenda, 2025; Pontianak, 2025).

Increasingly tight competition requires cafe owners to set menu prices accurately in order to remain competitive in the market. Prices that are too high may reduce consumer buying interest, while prices that are too low may leave the business unable to cover its operational costs. Therefore, menu pricing needs to be based on a clear and measurable calculation of the cost of goods produced (HPP). According to Krisdiyawati et al. (2025), the cost of goods produced comprises all costs incurred in the process of producing a product, consisting of raw material costs, labor costs, and overhead costs. An accurate calculation of HPP helps business owners understand their total production costs so that selling prices can be set more rationally and the risk of losses can be reduced (Abadi, 2016; Bahri, 2019; Krisdiyawati, 2025).

In practice, there are still culinary MSME owners who set menu prices merely based on estimates or by following competitor prices without calculating costs in detail. As a result, they do not fully understand the actual production costs incurred in their operations. In fact, raw materials, labor, electricity, water, internet, *packaging*, and other operational expenses are important components of the HPP calculation that influence menu pricing. Furthermore, the high level of competition among *coffee shops* requires business owners to have an appropriate business strategy in order to sustain their operations (Guntarayana, 2022; Ningrum and Persada, 2025).

Several previous studies have shown that pricing in cafes and *coffee shops* is influenced by various factors such as product quality, market conditions, customer loyalty, and competitive strategy. The study by Azzahra et al. (2023) shows that product quality and market conditions are considerations in setting prices in the *coffee shop* business. Meanwhile, Oktavia et al. (2021) explain that pricing strategy can be used to increase cafe sales volume. The study by Fahreza and Sokarina (2025) also shows that pricing in coffee shops does not only consider production costs, but also emotional relationships and customer loyalty. Nevertheless, research that specifically discusses the strategy of determining the cost of goods produced in cafes in Pontianak is still relatively limited (Oktavia et al., 2021; Azzahra et al., 2023; Fahreza and Sokarina, 2025). Therefore, this

study focuses on the strategy of determining the cost of goods produced (HPP) at Cafe Saujana in Pontianak by examining how the owner considers raw material costs, labor costs, and overhead costs in setting menu prices.

LITERATURE REVIEW

Cost of Goods Produced (HPP)

The cost of goods produced (HPP) covers all costs incurred in the process of producing a product, including raw material costs, labor costs, and overhead costs. In the cafe and *coffee shop* business, calculating HPP is an important aspect because it is used as the basis for determining menu selling prices accurately. An accurate HPP calculation helps business owners understand their actual total production costs so that selling prices can be set more rationally and the business remains profitable. Conversely, errors in calculating HPP may result in selling prices that do not match the production costs incurred (Bahri, 2019; Hijriah et al., 2025; Krisdiyawati, 2025).

According to Krisdiyawati et al. (2025), the main components of the cost of goods produced consist of raw material costs, direct labor costs, and overhead costs. These three components are interrelated in the production process, so they need to be calculated comprehensively in order for menu pricing to be carried out more accurately and in line with the operational conditions of the business.

Raw Material Costs

Raw material costs are the costs incurred to obtain the main materials used in producing a product. In the cafe and *coffee shop* business, raw materials include coffee, milk, sugar, syrup, tea, chocolate, *cups*, and other supporting materials used in serving the menu. The quality of raw materials is an important factor because it is directly related to the quality of the product received by consumers. In addition, changes in raw material prices may affect production costs and business profit, so owners need to manage raw materials effectively (Azzahra et al., 2023; Krisdiyawati, 2025).

The study by Azzahra et al. (2023) explains that raw material quality is one of the main considerations in pricing in the *coffee shop* business. Although price competition among cafes is quite high, business owners still maintain the quality of their raw materials in order to preserve product quality and customer loyalty (Azzahra et al., 2023).

Labor Costs

Labor costs are the costs incurred for the workers involved in the production process and in serving consumers. These costs may take the form of salaries, wages, or other work incentives. In the cafe business, labor plays an important role because, in addition to supporting operations, it also affects service quality and customer satisfaction.



In practice, however, some MSME owners still calculate labor costs in a simple manner, so their total production costs are not known in detail (Lasena, 2013; Bahri, 2019).

Overhead Costs

Overhead costs are operational costs other than raw materials and labor that support the activities of the cafe. Overhead costs include electricity, water, internet, rent, cleaning, equipment maintenance, and *packaging*. Although they are not directly related to the process of preparing the menu, overhead costs remain an important part of the calculation of the cost of goods produced because they affect the total operational costs of the business. Many business owners have not fully accounted for their overhead costs, so the selling prices they set are not yet able to cover all operational expenses (Bahri, 2019; Ashary et al., 2023).

Pricing Strategy

Pricing strategy in the cafe business generally uses a *cost-based pricing* approach, namely setting prices based on total production costs plus a certain amount of profit. Besides considering production costs, business owners also pay attention to market conditions, competitor prices, customer loyalty, and consumer purchasing power when setting menu prices. According to Kotler and Keller (2021), price is one of the important elements of marketing because it affects product value and consumer purchasing decisions.

The study by Fahreza and Sokarina (2025) shows that pricing in coffee shops does not only consider production costs, but also customer loyalty and emotional relationships with consumers. This indicates that pricing strategy in the *coffee shop* business is influenced by various business considerations and by the market conditions faced by the owner (Fahreza and Sokarina, 2025).

RESEARCH METHOD

Type and Approach of the Research

Research method is the scientific way used by researchers to obtain data and understand the phenomenon being studied. According to Sugiyono (2024), qualitative research methods are used to examine objects in their natural conditions, with the researcher acting as the key instrument in the process of data collection and analysis. In this study, the researchers used a descriptive qualitative approach in order to gain an in-depth understanding of the strategy of determining the cost of goods produced (HPP) at Cafe Saujana in Pontianak. Unlike quantitative research, which emphasizes numerical measurement, qualitative research focuses more on the processes, meanings, and

experiences of the informant in determining raw material costs, labor costs, and overhead costs in the cafe operations.

Research Location and Object

This research was conducted at Cafe Saujana, located in Pontianak, West Kalimantan. The location was selected *purposively*, considering that Cafe Saujana is one of the *coffee shops* that has been operating since September 2023, employs a relatively large number of staff, offers a wide variety of menus, and already applies the calculation of the cost of goods produced in setting its menu selling prices. The object of this research is the strategy of determining the cost of goods produced, covering raw material costs, labor costs, and overhead costs in the operations of the cafe.

Research Informant

The informant in this study was determined using the *purposive sampling* technique, namely the selection of an informant based on the consideration that the person understands the problem being studied. The main informant in this study was the owner of Cafe Saujana, as the owner is the party who directly understands the operational processes of the business, its cost structure, and the considerations underlying the determination of menu selling prices. The data obtained from the main informant were then complemented by direct observation of the cafe operations and by the business documents available.

Types and Sources of Data

The data used in this study consist of primary data and secondary data. Primary data were obtained through direct interviews with the owner of Cafe Saujana as the main informant and through observation of the operational activities of the cafe. Secondary data were obtained from business documents such as the menu and price list, the number of employees along with their salaries, records of monthly operational costs, and other supporting data sourced from government publications and literature relevant to the research topic.

Data Collection Techniques

Data were collected through three complementary techniques. First, semi-structured interviews with the cafe owner using an interview guide containing questions on raw material costs, labor costs, overhead costs, the determination of the profit margin, and the way the owner responds to increases in raw material prices. Second, direct observation of the operational activities of the cafe, ranging from the preparation of the menu and the use of production equipment to the purchasing patterns of customers.



Third, documentation in the form of the menu list, employee salary data, and details of monthly operational costs, which were used as the basis for calculating the estimated cost of goods produced.

Data Analysis Techniques

Data analysis was carried out using an interactive analysis model consisting of three stages. The first stage is data reduction, namely sorting and summarizing the results of the interviews, observations, and documentation in accordance with the focus of the research, namely raw material costs, labor costs, and overhead costs. The second stage is data presentation, namely arranging the reduced data into narrative descriptions and tables of the estimated cost of goods produced so that the pattern of menu pricing can be more easily understood. The third stage is drawing conclusions, namely interpreting the results of the data presentation in order to explain how the strategy of determining the cost of goods produced is applied at Cafe Saujana.

The estimated cost of goods produced in this study was calculated by adding up the raw material costs, labor costs, and overhead costs incurred by the cafe, and then comparing the result with the menu selling prices that apply. The selling prices were subsequently analyzed using the *cost-based pricing* approach, in which the selling price is determined from the total production cost plus the profit margin desired by the owner.

Data Validity Test

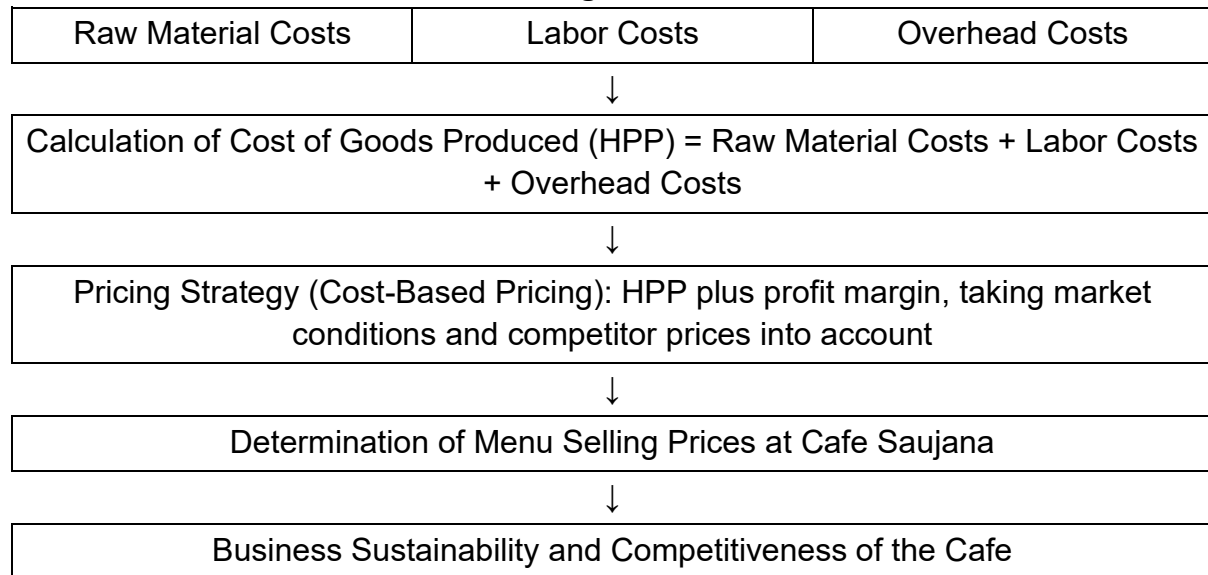
The validity of the data in this study was tested using source triangulation and technique triangulation. Source triangulation was carried out by comparing the information obtained from the cafe owner with the actual conditions in the field and with the available business documents. Technique triangulation was carried out by comparing the results of the interviews, observations, and documentation so that the data obtained truly reflect the practice of determining the cost of goods produced at Cafe Saujana.

Conceptual Framework

The conceptual framework of this study was developed to illustrate the researchers' line of thinking in examining the strategy of determining the cost of goods produced at Cafe Saujana. The research begins by identifying the three components of production cost, namely raw material costs, labor costs, and overhead costs. These three components are then added up to obtain the estimated cost of goods produced for each menu item. The estimated HPP subsequently becomes the basis for determining the selling price through the *cost-based pricing* approach, namely HPP plus a profit margin, while still taking into account market conditions and competitor prices in Pontianak. The

resulting selling price ultimately affects business profit as well as the sustainability and competitiveness of the cafe. This flow is illustrated in the following conceptual framework.

Figure 1



Conceptual Framework of the Research

Based on the conceptual framework above, the research was carried out in sequence, starting from collecting production cost data through interviews, observation, and documentation, followed by preparing the estimated cost of goods produced for each menu item, then analyzing the owner's considerations in setting the profit margin, and finally drawing conclusions regarding the pricing strategy applied at Cafe Saujana.

RESULTS AND DISCUSSION

Cafe Saujana is one of the *coffee shops* located in Pontianak and has been operating since September 2023. Based on the interview with the owner, the business has been running for approximately one and a half years and offers various types of menu such as *coffee based* drinks, *mocktails*, *tea series*, main dishes, *snacks*, *pastries*, and *desserts*. The menu most frequently purchased by customers is milk coffee, while the most popular dishes are fried rice and bone soup. These interview results indicate that coffee-based beverages remain the main attraction in the operations of Cafe Saujana.

In determining menu selling prices, Cafe Saujana uses the cost of goods produced (HPP) approach. The owner explained that menu prices are calculated based on raw material costs, labor costs, operational costs, and the profit to be obtained. This is supported by the following interview excerpt:

“First of all we calculate the raw material cost, from the coffee, the milk, and the labor, we break it down, and from a certain percentage we get the selling price.”

Based on the interview, Cafe Saujana applies the *cost-based pricing* method, namely a pricing method based on total production costs plus a profit margin. The owner also explained that the raw material HPP is targeted at around 50% of the menu selling price so that the cafe operations continue to run well and are able to cover other expenses such as electricity, internet, and employee salaries.

In addition to raw material costs, labor costs are also an important component in determining menu prices. Based on the observation and interview, Cafe Saujana has a total of 23 employees consisting of 6 baristas, 6 servers, 6 kitchen staff, 2 cashiers, 2 content team members, and 1 supervisor. In its operations, the barista position is divided into *head barista*, *senior barista*, and *junior barista* according to the level of responsibility and work experience. The estimated total labor cost of Cafe Saujana reaches Rp52.900.000 per month, making it one of the largest components of operational cost.

Changes in raw material prices are another main obstacle in the process of determining menu prices. The owner explained that the prices of coffee, milk, and other food ingredients often increase at certain times, such as during Ramadan and the new year. This is supported by the following interview excerpt:

“If the raw material price goes up permanently, coffee for example, then we follow the market price.”

Based on the interview, Cafe Saujana adjusts its prices when the increase in raw material prices is permanent. However, if the increase is only temporary due to stock scarcity, the cafe tends to maintain its menu prices and reduce its profit margin.

Estimated Cost of Goods Produced for Beverage Menus

The analysis of the cost of goods produced (HPP) for the beverage menus at Cafe Saujana shows that the average HPP is set at 50% of the menu selling price. The menu with the highest selling price is Kopi Pitcher at Rp150.000 with an estimated HPP of Rp75.000, while the menu with the lowest selling price is Espresso at Rp18.000 with an estimated HPP of Rp9.000. This shows that beverage menus have a fairly good profit margin to help cover the operational costs of the cafe.

Table 1. Estimated Cost of Goods Produced for Beverage Menus at Cafe Saujana

No	Menu Name	Selling Price	Estimated HPP
1	Espresso	Rp18.000	Rp9.000
2	Cafe Latte	Rp25.000	Rp12.500
3	Vanilla Latte	Rp30.000	Rp15.000
4	Kopi Kaleng	Rp33.000	Rp16.500
5	Kopi Pitcher	Rp150.000	Rp75.000
Total		Rp256.000	Rp128.000

Source: Processed by the researchers, 2026

Estimated Cost of Goods Produced for Food Menus

For the food menus, Cafe Saujana applies the same HPP system, namely around 50% of the selling price. The menu with the highest price is Tomahawk at Rp229.000 with an estimated HPP of Rp114.500 because it uses premium raw materials. Based on the interview, the use of high-quality raw materials is one of the reasons why the food menu prices at Cafe Saujana are relatively higher than those of several other cafes in Pontianak.

Table 2. Estimated Cost of Goods Produced for Food Menus at Cafe Saujana

No	Menu Name	Selling Price	Estimated HPP
1	Nasi Goreng	Rp32.000	Rp16.000
2	Chicken Salted Egg	Rp30.000	Rp15.000
3	Sop Tulang	Rp45.000	Rp22.500
4	Beef Shortplate	Rp38.000	Rp19.000
5	Tomahawk	Rp229.000	Rp114.500
Total		Rp374.000	Rp187.000

Source: Processed by the researchers, 2026

Combination of Menu Purchases

Based on the observation, customers of Cafe Saujana generally purchase more than one menu item in a single transaction. The combination of food and beverage purchases helps increase the revenue of the cafe and speeds up the turnover of raw



materials. For example, if a customer buys 1 Cafe Latte, 1 Nasi Goreng, and 1 Donut, the total value of the transaction obtained by the cafe can be calculated as follows.

Table 3. Illustration of a Combination of Menu Purchases in One Transaction

No	Menu Name	Selling Price	Estimated HPP
1	Cafe Latte	Rp25.000	Rp12.500
2	Nasi Goreng	Rp32.000	Rp16.000
3	Donut	Rp13.000	Rp6.500
Total		Rp70.000	Rp35.000

Source: Processed by the researchers, 2026

Based on the table above, the more menu items purchased by a customer, the greater the profit obtained by the cafe. The strategy of selling food and beverages together also helps Cafe Saujana increase its daily revenue and maintain the stability of its operations.

Labor Costs

Table 4. Details of Monthly Labor Costs at Cafe Saujana

No	Position	Number of Employees	Salary per Person	Total Salary
1	Head Barista	1 Person	Rp3.800.000	Rp3.800.000
2	Senior Barista	2 People	Rp2.400.000	Rp4.800.000
3	Junior Barista	3 People	Rp2.000.000	Rp6.000.000
4	Server	6 People	Rp1.800.000	Rp10.800.000
5	Kitchen Staff	6 People	Rp2.500.000	Rp15.000.000
6	Cashier	2 People	Rp2.500.000	Rp5.000.000
7	Supervisor	1 Person	Rp4.500.000	Rp4.500.000
8	Content Team	2 People	Rp1.500.000	Rp3.000.000
Total		23 People		Rp52.900.000

Source: Processed by the researchers, 2026

Based on the table above, Cafe Saujana has a total of 23 employees consisting of baristas, *servers*, *kitchen staff*, cashiers, a *supervisor*, and a content team. In the



operations of the cafe, the barista position is divided into *head barista*, *senior barista*, and *junior barista* according to the level of responsibility and work experience. Labor cost is one of the largest components of operational cost, with a total estimate of Rp52.900.000 per month. The high labor cost is influenced by the large number of employees needed to maintain service quality and the operations of the cafe.

Overhead Costs

Table 5. Details of Monthly Overhead Costs at Cafe Saujana

No	Overhead Cost Description	Estimated Monthly Cost
1	Electricity	Rp5.000.000
2	Water (PDAM)	Rp1.500.000
3	Internet/WiFi	Rp800.000
4	Cleaning and Waste Disposal	Rp1.000.000
5	Equipment Maintenance	Rp2.000.000
6	Packaging	Rp3.000.000
7	Additional Raw Materials	Rp10.000.000
Total Overhead Cost		Rp23.300.000

Source: Processed by the researchers, 2026

Based on the table above, the largest overhead costs come from additional raw materials and electricity. The high electricity cost is influenced by the daily use of the espresso machine, air conditioning, *freezer*, and kitchen equipment in the operations of the cafe. In addition, equipment *maintenance* is also an important item because the cafe uses various production tools that require regular servicing (Indah Mayang Sari et al., 2025).

The final results of this study show that Cafe Saujana has applied a fairly good system of HPP calculation because it takes into account raw material costs, labor costs, and overhead costs in determining menu selling prices. In addition, the pricing system used also adapts to market conditions and to changes in raw material prices in Pontianak. Thus, the application of HPP at Cafe Saujana is considered capable of helping the owner determine menu selling prices more effectively, in a more structured way, and more realistically.

CONCLUSION

Based on the results of this study, Cafe Saujana in Pontianak has applied a pricing strategy using the cost of goods produced (HPP) approach by taking into account raw material costs, labor costs, and overhead costs. Pricing is carried out using the *cost-based pricing* method, in which the selling price is determined based on total production costs plus the desired profit. This system helps the cafe maintain operational stability and set menu prices in a more structured manner.

The results show that raw material cost is the main component in the calculation of HPP because it is directly related to the quality of the products served. In addition, labor costs and overhead costs are also important factors in the operations of the cafe, particularly in supporting service and maintaining the quality of the business. Based on the interview, Cafe Saujana sets the estimated HPP at around 50% of the menu selling price so that operational expenses such as employee salaries, electricity, internet, and equipment maintenance can still be covered.

Overall, the application of HPP calculation at Cafe Saujana is considered adequate because it is carried out in a structured manner and adapts to market conditions as well as to changes in raw material prices in Pontianak. This HPP calculation helps the owner determine menu selling prices more realistically, maintain business profit, and improve the competitiveness of the cafe amid the growing competition in the *coffee shop* business.

LIMITATIONS AND SUGGESTIONS

This study has several limitations related to the process of data collection and analysis. The research was conducted on only one business object, namely Cafe Saujana in Pontianak, so the results cannot yet describe the condition of all cafes or *coffee shops* in the city. Another limitation is that this study uses a descriptive qualitative approach, so the results focus more on the process of determining the cost of goods produced (HPP) and do not yet discuss business profit analysis in depth. The study also has not compared the pricing strategy of Cafe Saujana with that of other cafes or *coffee shops* in Pontianak. In addition, the fluctuating nature of raw material prices means that some of the estimated production costs may change at any time in line with market conditions.

Based on these limitations, the researchers suggest that future studies use a larger number of research objects so that the results can be compared across cafes or *coffee shops*. Furthermore, future research may develop the analysis of marketing strategy, customer loyalty, and the effect of pricing on the level of sales in the cafe and *coffee shop* business.



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