

# Analysis of Determination The Selling Price Using The Time and Material Pricing Method at CV. Abdi Jaya Motor

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## ABSTRACT

The purpose of this study was to determine the pricing of time and materials in determination the price of painting and welding services set by the workshop Abdi Jaya Motor in determination the appropriate price. The Data used in this study are primary and secondary data obtained directly from the workshop Abdi Jaya Motor. The analysis used is a quantitative descriptive method that uses time and material prices to calculate the price of painting and welding services. The methods used in this study are (1) Direct interviews with stakeholders, (2) direct observation, and (3) data recording. The results obtained are pricing using time and material pricing is lower than the price set by CV. I Am A Motorcycle. Conclusions obtained based on the results of data analysis that has been done are : (1) the total cost to produce one hour of service is Rp 24,783, with the calculation of the price of repair services obtained is for painting the body per panel with a standard color of Rp 544,417.64 and Rp 568,109.34 for red, while for welding the price per meter obtained results of Rp 81,347.16, (2) Markup charged on the material is 14.1%. The implication of this study is expected to be able to review the use of time and material pricing method in determination the price of car body repair services, by reason of the calculation results, the price of car body painting and welding services that are relatively affordable in order to attract many customers and when using the time and material pricing method is expected to facilitate when there are irregularities in the financial because financial records are more detailed and precise.

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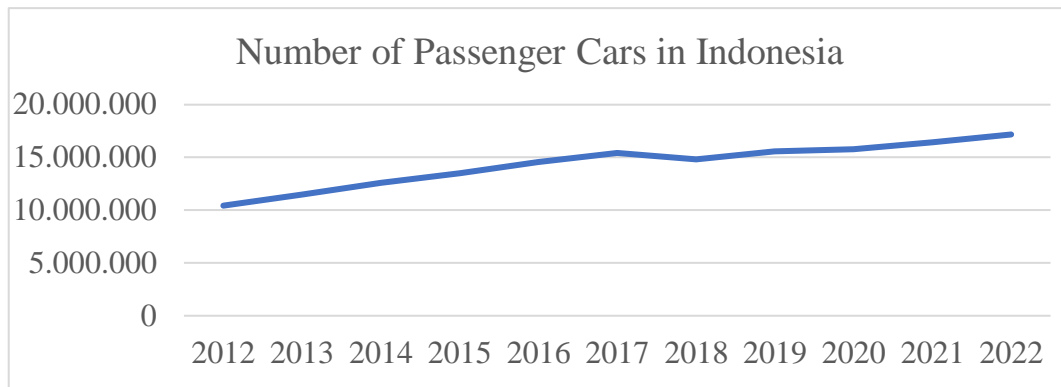
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## 1. INTRODUCTION

Indonesia's automotive industry is currently experiencing rapid growth. Due to the large influence of the automotive industry, the progress of the automotive industry has become an example of economic development in many countries. As your car

gets older and more susceptible to scratches due to the scorching sun, rain, and even collisions with other cars, your car's exterior paint will not look as good as when it was new. In order for your used car to look like it was new again, the repaired area should be repainted with a quality one. [1].



Source: PORLI and BPS, 2023

Based on the chart above, the number of passenger cars in Indonesia is expected to reach around 17.2 million by the end of 2022. The data is contained in the 2023 Statistics Indonesia Report published by the Central Statistics Agency (BPS). According to the report, the number of domestic passenger cars will increase by 6.74 million units between 2012 and 2022, representing a growth of about 65%. An increasing number of cars facilitate the movement of people, goods, and services, which in turn contributes to economic growth. (PORLI and BPS, 2023).

Bengkel Abdi Jaya Motor was established in 1997, founded by Arif Ripangi born in Trenggalek Regency, East Java on February 4, 1970. In Karawang Regency, the first location of the Abdi Jaya Motor workshop was located in Pundung Johar and eventually until now operating on Jalan Syech Quro Kelurahan Krajan RT / RW.008 / 002, Karawang Regency. The repair services offered by this workshop include welding, painting, and work according to consumer demand. In determination the price of repair services and calculation materials, the Abdi Jasya Motor workshop just looks at and makes other workshops as a comparison without calculating in detail [1]

The problem in determination prices is a problem that must be done, consumers generally want good quality goods and services at relatively cheap prices. The fundamental principle in determination the selling price is to be able to cover all costs and make a profit [2]. Problems that are often found by business actors in developing production quality by determination product prices [3]. The development of the industry

today makes competitiveness between each other which can make the company's income very tight [4]. Determination prices affects sales, and the number of consumers affects business sales. If the selling price is too expensive, it can cause a decrease in sales so that it has an impact on decreasing company profits. However, setting a selling price that is too cheap can make the company experience losses. In other words, pricing policy aims to cover the costs incurred, but also to guarantee profits for the company.[5].

Research that has been conducted on the analysis of determining selling prices using the method *time and material pricing* conducted (Anggarini, F., Morasa, J., & Pinatik, S., 2019). "The application of time and material pricing in determining the selling price of services at PT. Ahas Steddy Motor Manado". The results of the study, determination of selling prices using the time and material pricing method applied by PT. Ahas Steddy Motor Manado is adequate.

Application of Time and Material Pricing Method in Determining the Price of Hair Mask Services at "Mysalon" Salon in Samarinda. From the results of the research, the selling price that has been set should be maintained but must also be adjusted to the facilities received by customers such as wifi and others that can make customers comfortable.

Meanwhile, according to research [6]. "Evaluation of the Application of Time and Material Pricing Method in Determining the Selling Price of Service and Spare Parts at CV Prima Motor Dealer Yamaha Luwuk". From the results of the study, in determining the selling price of service and spare parts

services do not take into account the costs that have been incurred so that service income is less than optimal.

Based on the explanation and problems above, the author is interested in raising the topic to be discussed with the title: "ANALYSIS OF SELLING PRICE DETERMINATION USING *METODE TIME AND MATERIAL PRICING* ON CV. ABDI JAYA MOTOR"

## 2. LITERATURE REVIEW

### 2.1 Financial Management

What is meant by financial management is the management of functions, and financial managers have the task to manage these financial functions. Financial management is a field that has a relationship with the financial management of a company (funding and investment activities). [7]. Financial management is very useful for many purposes, but financial management is very important not only in large companies but also in small and medium business activities. Small and medium enterprises need financial management that regulates finances starting from financing to profit and loss. [8].

### 2.2 Cost

Costs are objects that are recorded, categorized, summarized, and displayed in cost accounting. In the costing process, it can be designed to meet the needs of internal and external stakeholders. [9]. Costs are cash that can be sacrificed to obtain goods and services needed to make a profit for a business entity, now or in the future. Cost is the sacrifice made by economic actors to obtain goods or services that can provide benefits to the company itself.

### 2.3 Selling Price

According to (Dian et al., 2019) Selling price is a calculation of costs incurred by a business in producing a product or service, in addition to the profits that the company can expect to be obtained by the business. Therefore, part of the profit objectives that the operator expects includes the possibility of arousing consumer interest in determination the appropriate price for the output of the product sold.

### 2.4 Time and Material Pricing

Method *time and material pricing* are direct costs and indirect costs. Direct costs are costs incurred. Direct costs do not apply if there is no principal on the loan. On the other hand, the costs incurred are not just excluded from what is funded. The service company selling price can be determined using the method of pricing time and materials. In determination the price of time and materials, two sets are used to determine the selling price. The initial sentence is in the pricing of working time. The second cost is the determination of the material used. The following calculations are commonly used in the method *time and material pricing*:

#### a. Total Cost:

Total Cost = (Working Hours×Hourly Rate) + (Material Cost)

- a) Working Hours: The number of man-hours required to complete a project.
- b) Hourly Rate: The hourly rate for the job.
- c) Material Cost: The cost of materials used in the project.

#### b. Hourly Rate

$$\text{Hourly Rate} = \frac{\text{Direct Labor Costs}}{\text{Number of Working Hours}}$$

#### c. Markup

$$\text{Markup} = \frac{\text{Expected Profit Margin}}{100\%}$$

#### d. Selling Price

Selling Price = Total Cost + (Total Cost × Markup)

### FRAME OF MIND

In this study, the subject of this study is one of the workshop businesses *Body and Repair* Abdi Jaya Motor Karawang located in Jl. Raya Syeh Quro, Palawad, East Karawang District. Karawang Regency, while the object of this study is data on the cost of supporting vehicle repair activities and the list of selling prices for repair services. In determination the selling price, the workshop owner only compares with competitors, determination the selling price can be calculated using the method *Time and Material Pricing*. This method charges each cost to the operating costs of the workshop so that it can help to make decisions about selling prices.

Determine the selling price of car repair services on CV. Abdi Jaya Motor can be

described using the method *time and material pricing* as follows:

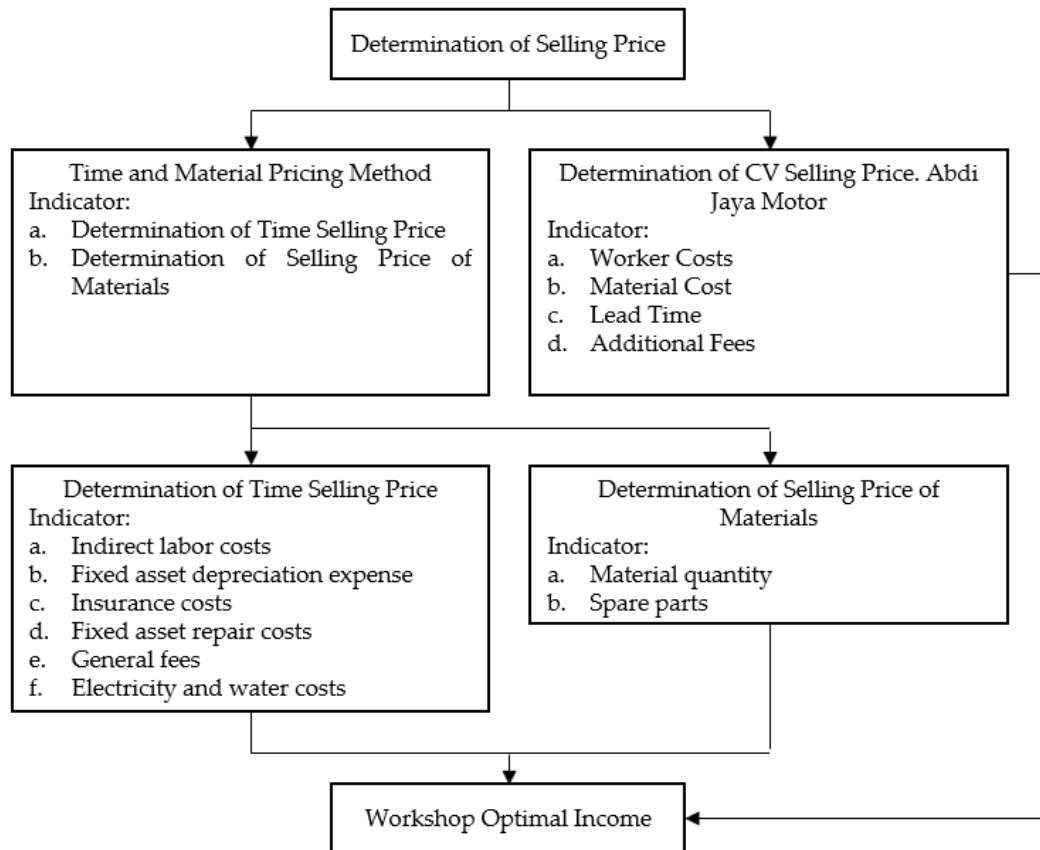


Figure 1. Research Paradigm  
Source: Author, 2023

### 3. METHODS

In this study, the author uses descriptive quantitative methods because the research will be compared with calculations or calculations of service prices and raw materials used by workshops (*Conventional methods*) using the calculation of prices of services and raw materials using the method *time and material pricing*. The method of taking this research data is using the interview method to obtain information related to company profiles such as calculations used in determination the price of vehicle repair services. Other documentation methods include data on the selling price list of vehicle repair services, direct cost data and indirect cost data on the business. The data sources used in this study were primary and secondary data obtained through direct interviews with workshop owners. The data analysis method used in this study is the

descriptive analysis method. Descriptive research is research that seeks to describe symptoms, events, or events that are happening. [10]. Quantitative method is a quantitative approach that presents data in the form of numbers obtained from a company's financial statements. [11]. The data analysis process is as follows. (1) Find internal problems. (2) conduct observations and interviews during workshops; (3) obtain qualitative and quantitative data; (4) Identify and calculate direct and indirect costs. (5) Pricing is calculated using units of time and materials. (6) Compare prices between traditional methods and time and material pricing methods. (7) draw conclusions and implications;

### 4. RESULTS AND DISCUSSION

#### 4.1 Calculation of selling price set by Abdi Jaya Motor workshop

Based on the results of the research, at the Abdi Jaya Motor Karawang workshop located in the area of Jl. Raya Syeh Quro, Palawad, East Karawang District. Karawang Regency obtained information in

determination the selling price of painting and welding services, Abdi Jaya Motor workshop, Costs incurred in connection with workshop activities are not added or taken into account.

Tabel 1. Selling Price of CV Abdi Jaya Motor (in Rupiah)

Type of Service	Price
Painting Per Panel Standard Color	IDR 750,000
Painting Per Panel Red	IDR 950,000
Welding Per Meter	IDR 250,000

Source: CV Abdi Jaya Motor, 2023

Table 1 states that CV Abdi Jaya Motor has a painting selling price for standard color of Rp 750,000, red Rp 950,000 and welding per meter of Rp 250,000.

**4.2 Calculation of selling price based on Time and Material Pricing method**

Before calculating the price of repair services using the *time and material pricing* method, it is necessary to first determine the costs needed. The components of costs incurred include direct costs, indirect costs, and types of material costs as follows:

- a. Direct Labor Costs: the cost of employee wages, the cost of food allowances and welfare costs.
- b. Material Cost: the cost of purchasing materials for repairs.
- c. Indirect Costs: repair costs, electricity costs, workshop costs, Internet costs, administrative costs and workshop inventory depreciation costs.

**4.1.1 Direct Labor Cost Calculation (BTKL)**

Tabel 2. Wages for CV Abdi Jaya Motor Workshop Officer

Job Duties	Amount	Basic Wage	Health benefits	Meal allowances
Owner	1	Rp. 11,500,000	Rp. 150,000	-
Paint Clerk	2	IDR 9,000,000	Rp. 150,000	IDR 4,537,500
Paint Employee Assistant	2	Rp. 4,000,000	Rp. 150,000	
Welding Officer	1	Rp. 3,600,000	Rp. 150,000	
Assistant Welding Employee	1	Rp. 2,000,000	Rp. 150,000	
<b>Total Costs for a Month</b>		<b>Rp. 30,100,000</b>	<b>IDR 1,050,000</b>	<b>IDR 4,537,500</b>

Source: CV Abdi Jaya Motor, 2023

Table 2 states that the details of expenditure for employee wages in a month at CV Abdi Jaya Motor workshop are basic

wages of Rp 30,100,000, health allowances of Rp 1,050,000 and food allowances for all employees of Rp 4,537,500.

Tabel 3. Calculating Direct Labor Cost (BTKL) of Abdi Jaya Motor Workshop

Direct Cost Components	Amount
Workshop Labor Wage Costs	Rp. 30,100,000
Workshop Employee Welfare Costs	IDR 1,050,000
Meal Costs for Workshop Employees	<u>Rp. 4,537,500+</u>
<b>Total Direct Labor Costs for a month</b>	<b>IDR 35,687,500</b>
<b>Total Direct Labor Costs for a year (x12)</b>	<b>IDR 428,250,000</b>

Source: CV Abdi Jaya Motor and Writer, 2023

Table 3 states the direct labor cost for a year of IDR 428,250,000, which is obtained from the additional cost of workshop

employee wages plus you can receive social benefits in the form of benefits and incentives every 1-month x 12 months.

4.1.2 Material Cost

Expenses such as the cost of Abdi Jaya Motor workshop materials to paint per panel are:

Table 4. Calculation of Standard Painting Material Cost Per Panel

Raw material	Cost per panel	
Fine Sandpaper	Rp. 13,000	
Coarse Sandpaper	Rp. 10,000	
Putty	Rp. 43,500	
Primary PP	Rp. 18,500	
Clear Coat	Rp. 75,000	
Thinner ND 1L	Rp. 17,000	
Thinner HG 2L	Rp. 36,000	
PU Thinner 0.5L	Rp. 25,000	
Policy	Rp. 7,500	
Newspaper	Rp. 2,000	
<b>Standard Color Painting</b>		
Standard 0.4 lt Polyurethane Paint	Rp. 65,000	
<b>Standard Color Painting Fee Amount</b>		<b>Rp. 312,500</b>
<b>Red Painting</b>		
Polyurethane Paint 0.4 lt Red	Rp. 85,000	
<b>Amount of Red Painting Costs</b>		<b>Rp. 332,500</b>

Source: Author, Abdi Jaya Motor Workshop, 2023

From table 4 above, there is 0.4 lt Polyurethane Paint *Standard* And the red that distinguishes is the color produced and the price, but only one of them is used according to the needs needed by consumers, it can be known that in doing painting with color

*standard* costs IDR 312,500 and red IDR 332,500.

The production of supporting materials issued by Abdi Jaya Motor workshop to perform welding per meter are:

Table 5. Calculation of the cost of welding materials per meter

Raw material	Cost per meter
Carbide	Rp. 6,000
1 mm Iron Plate	Rp. 54,000
<b>Amount</b>	<b>Rp. 60,000</b>

Source: Author, Bengkel Abdi Jaya Motor, 2023

In table 5 above, it can be seen that doing welding per meter on a car requires a cost for materials of Rp 60,000

indirect cost, The equipment is first depreciated. The tools used for painting are obtained by themselves with different time spans, this equipment is depreciated, using the straight-line method.

4.1.3 Indirect Costs

After the direct labor cost and material cost are known, further calculate the

Table 6. Calculation of Depreciation of Painting Equipment Based on the Straight-Line Method

Tool Type	Year of purchase	Purchase Price	Estimated Age (Year)	Amount (pcs)	Cost of depreciation
Great compressor	2018	Rp. 23,000,000.00	20	1	Rp. 1,150,000.00

Small compressor	2016	Rp. 980,000.00	10	1	Rp. 98,000.00
Spray Gun	2022	Rp. 1,300,000.00	5	4	Rp. 260,000.00
Hose	2015	Rp. 625,000.00	5	2	Rp. 125,000.00
Paint filter	2022	Rp. 100,000.00	5	250	Rp. 20,000.00
Heating	2017	Rp. 250,000.00	5	4	Rp. 50,000.00
Machine Polish	2021	Rp. 150,000.00	5	5	Rp. 50,000.00
MachineOven	2016	Rp. 15,000,000.00	20	1	Rp. 750,000.00
<b>Amount</b>					<b>IDR 2,503,000.00</b>

Source: Author, Abdi Jaya Motor Workshop, 2023

From table 6 above, it can be known that the depreciation cost of painting equipment at the Abdi Jaya Motor workshop is IDR 2,503,000.00.

Table 7. Calculation of depreciation of welding equipment by straight-line method

Tool Type	Year of purchase	Purchase Price	Estimated Age (Year)	Amount	Cost of depreciation
Oxygen tube	1997	Rp. 400,000.00	25	2	Rp. 16,000.00
Oxygen tube	2006	Rp. 1,700,000.00	25	2	Rp. 68,000.00
Binders	2020	Rp. 450,000.00	10	2	Rp. 45,000.00
Hose	2022	Rp. 510,000.00	5	2	Rp. 102,000.00
Regulators	2017	Rp. 500,000.00	10	2	Rp. 50,000.00
<b>Amount</b>					<b>Rp. 281,000.00</b>

Source: Author, Abdi Jaya Motor Workshop, 2023

From table 7 above, it can be known that the depreciation cost of welding equipment at the Abdi Jaya Motor workshop is Rp 281,000,00. So the results of the calculation above equipment depreciation costs amounted to Rp 2,503,000.00 + Rp 281,000.00 = IDR 2,784,000.

Table 8. Calculating Abdi Jaya Motor Indirect Cost (BTL) 2023

Information	August-November 2023	2023 period
Electricity cost	Rp. 3,350,000	Rp. 10,050,000
Internet Costs	Rp. 1,400,000	Rp. 4,200,000
Compressor Service Costs	Rp. 545,000	Rp. 545,000
Workshop Inventory Depreciation Costs	IDR 2,784,000	IDR 2,784,000
<b>Total Indirect Costs</b>	<b>Rp. 8,079,000</b>	<b>Rp. 17,579,000</b>

Source: CV Abdi Jaya Motor and Writer, 2023

Table 8 states that indirect costs in one year are IDR 17,579,000, this calculation is calculated based on costs incurred in connection with workshop activities. The calculation is as follows: the cost of the period August-November 2023 / 4 months x 12 months.

## DISCUSSION

After knowing the direct labor costs, indirect costs and material costs, the next calculation uses the method *time and material pricing*, as follows:

*Calculating Time Pricing***Direct Labor Cost (BTKL) in one hour:**

Annual Wages of Workshop Officers	Rp361.200.000	
Annual Cost of Workshop Employee Welfare	Rp 12.600.000	+
Employee Annual Meal Cost	Rp 54.450.000	+
Direct Labor Costs	Rp 428.250.000	
Employee Working Hours for One Year	17.280 jam	:

**Direct Labor Cost in one hour****Rp 24.782,99****Once Created****Rp 24.783****Calculate the percentage *markup* of direct labor costs (%):**

Indirect Costs (BTL)	Rp 17.579.000	
Expected profit	Rp 42.825.000	+
Sum	Rp 60.404.000	
Estimated Direct Labor Costs (BTKL)	Rp 428.250.000 :	
<b>Markup percentage from BTKL</b>	<b>0,141 atau 14,1%</b>	

**4.1.4 Pricing of Painting Services**

Taking into account the time and material markup, the painting selling price is

calculated by summing the painting selling price per panel based on time and material.

The calculation is as follows:

**Table 9. Painting Duration Per Panel**

No	Painting Stages	Processing time	Welding Prices*
1.	Body Calibration	1 hour	IDR 24,783.00
2.	Car Body Polishing	0.10 hours	Rp. 2,478.30
3.	Wipe	0.03 hours	Rp. 743.49
4.	Car Body Caulking	0.25 hours	Rp. 6,195.75
5.	Car Body Polishing	0.45 hours	Rp. 11,152.35
6.	Basic Epoxy	0.05 hours	Rp. 1,239.15
7.	Rub Epoxy	0.05 hours	Rp. 1,239.15
8.	Base paint	0.10 hours	Rp. 2,478.30
9.	Finished Paint	0.10 hours	Rp. 2,478.30
10.	Clear Coat	0.15 hours	Rp. 3,717.45
11.	Drying using an oven machine	5 hours	Rp. 123,915.00
12.	Polishing	0.30 hours	Rp. 7,434.90
<b>Amount</b>			<b>IDR 187,855.14</b>

\*) Painting rate = IDR 24,783 x processing time

Based on the calculation above, it can be known the time cost to paint on one car panel both standard and red colors using *time*

and material pricing requires a fee of Rp 187.855,14.

**Table 10. Welding Processing Duration Per Meter**

No	Welding Stages	Welding Time	Welding Prices*
1.	Welding Estimation	0.05 hours	Rp. 1,239.15
2.	Cutting Welding Parts	0.05 hours	Rp. 1,239.15
3.	Calibrating the New Plate	0.15 hours	Rp. 3,717.45
4.	Welding Process	0.15 hours	Rp. 3,717.45
5.	Welding Results Cleaning Process	0.05 hours	Rp. 1,239.15



6.	Alignment Process	0.07 hours	Rp. 1,734.81
<b>Amount</b>			<b>Rp. 12,887.16</b>

\*) Welding rate = IDR 24,783 x processing time  
 Based on the calculation above, it can be known the time cost to do welding per one meter on the car using *time and material pricing* requires a fee of IDR 12,887.16.

The cost of painting that depends on this time is then calculated the selling price per panel, as follows:

**Table 11. Standard Color Painting Service Price Per Panel**

Time selling price	IDR 187,855.14	
Material Costs	Rp. 312,500.00	
Mark up for Material Costs IDR 312,500.00 x 14.1%	IDR 44,062.50+	
Price of materials	<u>IDR 356,562.50</u>	±
<b>Painting Service Prices</b>	<b>IDR 544,417.64</b>	

**Table 12. Harga Jasa Pengecatan Warna Merah Per Panel**

Time selling price	IDR 187,855.14	
Material Costs	Rp. 332,500.00	
Mark up for Material Costs IDR 332,500.00 x 14.1%	Rp. 46,882.50+	
Price of materials	<u>IDR 379,382.50</u>	±
<b>Painting Service Prices</b>	<b>IDR 567,237.64</b>	

After the painting rate has been known, then there is calculating the welding

rate according to the method *time and material pricing*, with the following calculation:

**Table 13. Welding Service Price Per Meter**

Time selling price	Rp. 12,887.16	
Material Costs	IDR 60,000.00	
Mark up for Material Costs IDR 60,000.00 x 14.1%	Rp. 8,460.00+	
Price of materials	<u>Rp. 68,460.00</u>	±
<b>Painting Service Prices</b>	<b>IDR 81,347.16</b>	

Furthermore, a comparison is made between the price determined by the

company with the time and material pricing method, the comparison is as follows:

**Table 14. Price Difference for Painting and Welding services**

Processing	Workshop Prices	The calculation results	Price differences
Standard Painting	Rp. 750,000	IDR 544,417.64	IDR 205,582.36
Red Painting	Rp. 950,000	IDR 567,237.64	IDR 382,762.36
Welding Per Meter	Rp. 250,000	IDR 81,347.16	IDR 168,652.84

Source: Author, 2023

From table 14 above, it is known that the tariff for painting standard colors is IDR 205,582.36 and color difference red as big as IDR 382,762.36 while for welding per meter has a difference of Rp 168,652.84

**5. CONCLUSION**

Based on the results of research that has been conducted to determine the price of painting services on CV Abdi Jaya Motor using the method *time and material pricing* It can be summed up as follows:

1. CV Abdi Jaya Motor has a selling price of painting for standard colors

of Rp 750,000, red Rp 950,000 and welding per meter of Rp 250,000. In determination the selling price CV. Abdi Jaya Motor still uses conventional methods.

2. Meanwhile, when using the *time and material pricing method*, the production cost of one hour of repair is IDR 24,783, with the calculation of the price of repair services obtained, namely for painting the *body* per panel with *standard* colors of IDR 544,417.64 and IDR 567,237.64 for red, while for welding the price per meter is obtained results of IDR 81,347.16 and the *mark-up* charged to the material is 14.1%

#### IMPLICATION

By comparing prices between the methods used by CV Abdi Jaya Motor using *the time and material pricing method*, there are

several suggestions that can be considered, by CV Abdi Jaya Motor, namely:

1. It is expected to be able to review the use of *time and material pricing methods* in determination the price of car body repair services, on the grounds that the calculation results, the price of car body painting and welding services is relatively affordable in order to attract many customers, because at a cheaper price it can provide relief to consumers and can be the main choice of consumers when experiencing body problems his car.
2. When using the time and material pricing method, it is expected to make it easier if there are irregularities in finance because financial recording is done in more detail and more precisely than conventional methods.

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