

# The Influence of the Cost of Services on the Selling Price of Air Export Services Destination to Incheon City, Kr (ICN) at PT. NCS Line World Wide

*Service Cost, Selling Price and Profit for Export Transaction*

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## ABSTRACT

A company is a business entity that strives to always optimize the profits that can be generated from its operational activities. Optimizing profits requires adequate cost information to be used as a basis for determining planning and decision making. One of the important cost information for companies to pay attention to is information regarding the cost price. Cost price is an important factor in determining the selling price of a product, with the hope that if the product is sold the company will make a profit. This research aims to determine the effect of calculating the cost of services on determining selling prices in an effort to increase profits at PT NCS Line World Wide. The subject of this research is air export service activities to Incheon City. The results of this research reveal that the cost of services has a significant positive effect on selling prices.

**Keywords:** selling price, cost price, profit

## INTRODUCTION

The smoothness or success of a company depends on management's ability to make decisions. In order for company operations to run well, management needs reliable information as a basis for decision making. In line with the increasing volume of the company, management is increasingly required to overcome the various problems it faces. Good management is not only able to carry out managerial functions, but is required to produce the right decisions. Therefore, to get the right decisions, managers must be able to measure and evaluate the implementation of activities that have been carried out in their organization. The increasing development of a company accompanied by the increasing complexity of the activities carried out will require effective and efficient implementation. This is because managers can no longer directly monitor the activities carried out by their subordinates. However, on the other hand, companies must be able to produce good quality products/services at reasonable prices, so that the products/services produced can compete. The company must make a thorough plan so that the resources it has can be utilized to achieve the company's goals, namely to make a profit, or if a loss occurs then the loss can be reduced to a minimum.

The main goal of the company is to obtain the maximum possible profit or profit. Achieving this goal requires reliable planning and cost control. Apart from that, information on costs for each company's business and operational activities is also very important for the company. Because cost information is the basis for companies in making management decisions and planning economic resources in producing products or services, assessing the effectiveness and efficiency of a work unit and planning the company's business development. There are three main purposes of cost information in managing economic resources, for determining basic prices, controlling costs, and making decisions by management (Astuti & Herliana, 2019).

This is no exception for companies engaged in providing services, optimal cost information needs to be sought so that the company obtains maximum profits. This can be done by determining targets or determining appropriate service selling prices, which

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are able to cover the cost of services and profit targets determined by the company. In practice, it is difficult for service companies to determine basic prices and selling prices, in contrast to companies operating in the manufacturing sector. In service companies, various internal and external factors need to be considered in determining the basic price and selling price of services.

In order to overcome these difficulties, the Company needs to focus more on the things that are considered the most material in determining its selling price, namely determining the basic price. Determination of the basic price must be appropriate, that is, cover all costs involved in the business activity concerned, there must be no overstatement or understatement. When the cost price is set too high, it will result in a higher selling price. Because the selling price needs to cover the company's cost price and profit margin. However, the risk of setting a high selling price is the lack of consumer interest in buying because the price is felt to be too high compared to its competitors. Then, if the cost price is set too low (understatement), then the company may experience losses due to undervaluation of costs charged to the selling price.

PT. NCS Line World Wide is a company that operates in the field of logistics services and freight forwarding companies. This company provides various services ranging from air freight (both export, import and domestic), sea freight, warehousing, inland transportation, custom clearance, supply chain management, domestic distribution, 3PL logistics, and break bulk & projects. The problem currently being faced by PT. NCS Line World Wide is calculating the basic price of export shipping services via air to Incheon City. It is necessary to carry out an in-depth analysis regarding determining the basic price and the appropriate selling price for services. So that PT. NCS Line World Wide can cover all costs in the air export services business unit to Incheon City, as well as achieve the profit targeted by the Company.

Based on the explanation above, the researcher is interested in conducting research with the title "The Influence of Cost of Services on the Selling Price of Air Export Services Destination to Incheon City, KR (ICN) at PT NCS Line World Wide". This research aims to see the effect of the cost of services on the selling price of services set by PT NCS Line World Wide in the air export business unit to Incheon City.

Price The principal is a summary of all costs to produce a product or service, where theoretically based on the explanation above, every movement in the principal price will affect the selling price. Where when there is an increase in the cost price, the company needs to respond by adjusting the selling price. This is important to do to cover all costs for a product or service and meet the Company's profit targets. Therefore, this research hypothesis states that the cost price has a positive effect on the selling price.

The cost of services is the costs incurred to produce a service. In manufacturing businesses, the cost of goods consists of raw material costs, labor costs and *overhead costs*. However, in service companies there are two possibilities in calculating the cost price. The first possibility is that if service activities consume raw materials, labor and *overhead*, then all these costs are charged to the cost price. However, if raw materials and *overhead are not consumed*, then what is counted as the cost price is only the labor costs to provide the service. In the *laundry business*, they provide clothes washing services, which involves the use of soap, washing machines, and labor involved in washing. So in a *laundry service business* the basic price must include these three cost components. The cost of using soap, the cost of using a washing machine, and labor costs in determining the basic price. Meanwhile, in businesses that provide consulting services, such as public accounting firms, legal consulting services offices, tax consultants, the Company only uses labor costs to determine the basic price for the services provided. Therefore, determining the cost of services must be re-identified to the type of service provided.

The benefits of determining the basic price according to Mulyadi (2012), are as follows: To determine product prices, To monitor product cost realization, To calculate the company's profit or loss and To determine the cost of inventory of finished products and products in process in the balance sheet. At PT NCS Line World Wide which operates in the logistics services sector, the main source of business activities consists of goods

delivery services and goods *packing services*. So the basic price that needs to be determined is the basic price of goods delivery services and the basic price of goods *packing services*.

According to Astuti & Herliana (2019) the cost elements attached to goods delivery services are as follows : Delivery employee salary costs, Delivery employee meal costs, Transport labor costs, Vehicle maintenance costs, Vehicle depreciation costs, and Other costs directly related to logistics activities.

Selling price is the monetary amount charged by a business unit to buyers for goods or services sold or delivered (Hensen & Mowen, 2013). From the definition above, it can be concluded that the selling price is the amount of costs incurred by a company to produce a good or service plus the percentage of profit desired by the company, therefore, to achieve the profit desired by the company, one way to attract consumer interest is by determining the correct price for the product sold. The right price is a price that is in accordance with the product quality of an item and this price can provide satisfaction to consumers.

Determining the selling price is a difficult decision, considering that the various factors involved in the decision-making process are complex. Both from an internal and external perspective, the selling price determination needs to be prepared carefully in order to be able to produce a selling price that is in line with the Company's objectives.

In determining the selling price based on costs, there are 3 (three) types, namely:

a. **Mark Up Pricing** Mark up pricing is also called cost-plus pricing, where sellers can easily determine the price of several products based on the desired profit margin. Mark up pricing refers to the price difference between the selling price of a good or service and its cost. It is basically the price added to the total cost of goods or services that results in a profit for the company. Profit margin is the difference between the price and cost of a product. There are 2 (two) ways to determine mark up prices, namely:

1. Mark up on costs is the difference between price and costs measured relative to costs, measured in % (percent)

Mark up on costs =  $\frac{\text{Price} - \text{Cost}}{\text{Cost}} \times 100\%$

2. Mark up on price is the difference between price and cost measured relative to price, measured in percent

Mark up on price =  $\frac{\text{Price} - \text{Cost}}{\text{Price}} \times 100\%$

b. **Break-even Pricing (Break Even Pricing)**

In setting break even prices, the company knows about how units of the product are sold in certain units to return the funds invested in the product.

c. **Rate of Return Pricing (Rate of Return Pricing)**

This pricing policy is to achieve a level of return on investment and is a policy that is widely used by large companies. The rate of return on investment (Return on Investment) can be found using the formula:  $\text{ROI (\%)} = \frac{\text{Profit}}{\text{Investment}} \times 100\%$

According to Swastha & Irawan (2013) several factors that must be considered in determining the selling price are as follows:

- 1) **Economic conditions.** This factor considers the prevailing price level, recession period, inflation, currency exchange rate movements, and other monetary matters that may affect the Company's sales.
- 2) **Supply and demand.** This factor pays attention to the market response to the supply and demand for goods in the market. The higher the demand, the possibility of a price increase increasing.
- 3) **Elasticity of demand.** This factor takes into account the nature of market demand, namely whether there is a change in the volume of goods sold if prices are increasing or vice versa.
- 4) **Competition.** This factor pays attention to competitors providing the same type of goods or services.
- 5) **Cost.** This factor is the basis for determining prices, if the price does not cover costs then the company will experience a loss.
- 6) **Company goals.** This factor is related to the company's projected profit target for the products it produces.

- 7) Government oversight. This factor can be in the form of maximum or minimum price provisions, or practices that encourage efforts to prevent monopoly.

## METHODS

In this research, the type of data used is qualitative descriptive data which aims to describe and explain phenomena or conditions that exist in the population or sample objectively and systematically. Data collection was carried out using library research and documentation methods. The data that will be processed in this research is from January 2019 to December 2021.

In this research, the dependent variable and independent variables are as follows:

1. Dependent variable: Cost of services
2. Independent variable: Selling price of export services using the average exchange rate method.

In this research, the analytical method used is a correlational approach. The correlational approach is a general approach to research that focuses on estimating variation between naturally occurring variables. The word correlational comes from an English word correlation and becomes correlational, meaning interconnected or reciprocal relationship.

A correlation is a statistical test to determine the tendency or pattern of two or more variables or two sets of data that vary consistently. In statistics, the term correlation is defined as relationship between two or more variables. The relationship between two variables is known as bivariate correlation, while the relationship between more or two variables is known as multivariate correlation (CresWell, 2008).

Quantitative analysis is used to see the relationship pattern between the independent variable and the dependent variable. The explanation of the relationship pattern uses a multiple linear regression analysis approach, namely an analysis used to determine the effect of the cost of services (X) on the selling price of services (Y) at PT NCS Line World Wide. To make it easier to carry out calculations, this research uses the SPSS ( *Statistical Package for the Social Science* ) tool.

The analysis techniques in this research include the correlation coefficient significance test, simple linear regression test, coefficient of determination test and hypothesis testing.

1. Test the significance of the correlation coefficient. The correlation coefficient significance test was carried out with the aim of finding out whether the directional coefficient is significant or not, apart from that, also to find out the magnitude small degree of relationship and influence related to the variables studied.
2. Simple Linear Regression Test. The simple linear regression test aims to determine whether or not there is linearity in the influence of variable X on variable Y. The formula for the simple linear regression equation is as follows:

$$Y = a + bx$$
$$Y = 14168351.194 + 1.301 x$$

## FINDING AND DISCUSSION

PT. NCS Line World Wide is a company that operates in the field of document processing services for the export and import of goods for exporters/importers or better known as freight forwarders. NCS Line was founded in 1996, based at Grand Palace, Jl. Benjamin Sueb Kav. A5, Block B21-23, Kemayoran, Central Jakarta – Indonesia. For more than 26 years since its founding until today, NCS has had several regional branches which almost cover ports and airports in Indonesia, such as in Medan, Batam, Jakarta, Semarang, Surabaya and Bali. NCS also has international branch offices in the Asian area, namely Singapore, Japan, Hong Kong, Shenzhen, Vietnam, Myanmar, Cambodia and America (USA). NCS provides export and import management both by air and sea and provides other services, including: a. Warehousing: NCS Line has warehouse facilities for exporters' cargo to ensure goods can be exported on time. b. Land transportation services (Inland Transportation): Services where imported goods entering the NCS warehouse do not only arrive at the warehouse, but the importer requests that

the cargo be delivered to the importer's warehouse. This is where NCS uses its trucks to deliver imported goods to the importer's warehouse. c. Goods pickup services from airport and port warehouses (Custom Clearance). d. Consolidation: the activity of collecting export goods notified in two or more PEBs (Export Goods Notification) using one container before the export goods are entered into the Customs Area to be loaded onto the transport facility. e. Local distribution services (Domestic Distribution): NCS Line is an active member of the International Air Transport Association (IATA) which is included in the Trade Coordination category whose membership activities include international price and tariff negotiations, NCS always develops the quality of its services by holding regular training for employees so that their skills increase employees support the company's operational activities. The better the quality of NCS service, the more exporters will use NCS Line services. NCS line operates based on the exporter's "order" to export a certain volume of goods to the destination country, NCS takes care of the completeness of documents for customs clearance of the goods so that service costs will arise which NCS Line calculates as the cost of services.

To determine the selling price, NCS only adds profit (profit share) which is calculated based on the difference between the selling rate and buying rate previously agreed upon by the agent in the destination country. NCS Line uses Rupiah and US Dollar (USD) currencies in calculating the cost of services and selling prices so that fluctuations in the USD exchange rate against the Rupiah affect company profits. NCS Line uses Rupiah as the currency for its financial statements

A service company is a business entity which in its business activities sells services as a substitute for products in manufacturing companies, likewise PT NCS Line World Wide is an air export services company. The following data distribution of basic prices and selling prices for air services can be seen in the table below:

Table 1. Data on Cost of Air Services for PT NCS Line World Wide for the 2019-2021 Period  
Basic Price of Air Export Services  
Destinations Incheon  
PT NCS Line World Wide  
(IDR)

| Year      | 2019        | 2020        | 2021          |
|-----------|-------------|-------------|---------------|
| January   | 67,047,920  | 39,747,514  | 148,864,752   |
| February  | 107,351,720 | 45,785,361  | 155,306,425   |
| March     | 136,474,307 | 64,146,699  | 118,953,370   |
| April     | 192,685,903 | 124,207,011 | 74,481,083    |
| May       | 150,809,006 | 65,580,571  | 69,435,710    |
| June      | 22,604,648  | 96,740,115  | 91,843,105    |
| July      | 43,982,822  | 66,948,396  | 84,633,535    |
| August    | 48,498,622  | 77,026,700  | 78,839,475    |
| September | 50,543,239  | 46,285,250  | 231,008,780   |
| October   | 75,587,493  | 57,793,790  | 85,191,420    |
| November  | 41,755,281  | 68,211,675  | 70,794,295    |
| December  | 42,599,147  | 126,010,250 | 93,207,840    |
| Total     | 979,942,127 | 878,485,352 | 1,302,561,811 |

In January 2019, NCS Line began developing air export services to the city of Incheon. However, the sales achieved were still below the nominal value of IDR 100 million. In February – May, sales increased above IDR 100 million. In June, sales experienced a very significant decline due to the Eid al-Fitr holiday season and this affected export shipments. In January - March 2020, sales of air export services to the city of Incheon were still below the nominal value of IDR 100 million. In April, sales of air export services to the city of Incheon experienced a significant increase from the previous month, namely IDR 124,207,011. In May – November, service sales continued to fluctuate due to the COVID-

19 pandemic in Indonesia and this affected export shipments. And in December, sales of export services to the city of Incheon increased quite significantly from the previous month, namely IDR 126,010,250.

In January - March 2021, sales of air export services to the city of Incheon experienced a significant increase and the nominal value reached above Rp. 100 million. In April – August, sales of air export services to the city of Incheon continued to fluctuate. In September, sales of air export services to the city of Incheon experienced a significant increase from the previous month, namely IDR 231,008,780.00. And in October - December, sales of air export services to the city of Incheon still fluctuated.

Table 2. Data on Basic Prices for PT NCS Line World Wide Air Services for the 2019-2021 Period

| Year      | 2019      |               | 2020      |               | 2021       |               |
|-----------|-----------|---------------|-----------|---------------|------------|---------------|
|           | USD       | Rp(14,500)    | USD       | Rp(14,500)    | USD        | Rp(14,500)    |
| January   | 7,114.67  | 103.162.715   | 5,426.37  | 78,682,365    | 16,448.84  | 238,508,180   |
| February  | 10,366.54 | 150,314,830   | 5,781.00  | 83,824,500    | 15,899.40  | 230,541,300   |
| March     | 13,106.44 | 190,043,380   | 6,548.81  | 94,957,745    | 13,056.39  | 189,317,655   |
| April     | 17,720.62 | 256,948,990   | 12,049.76 | 174,721,520   | 8,197.39   | 118,862,155   |
| May       | 15,013.15 | 217,690,675   | 6,030.93  | 87,448,485    | 7,463.52   | 108.221.040   |
| June      | 2,378.20  | 34,483,900    | 9,427.02  | 136,691,790   | 9,207.56   | 113,509,620   |
| July      | 4,580.24  | 66,413,480    | 7,039.70  | 102,075,650   | 8,449.36   | 122,515,720   |
| August    | 5,273.77  | 76,469,665    | 7,779.67  | 112.805.215   | 8,537.31   | 123,790,995   |
| September | 5,600.92  | 81,213,340    | 4,581.10  | 66,425,950    | 20,322.31  | 294,673,495   |
| October   | 7,569.05  | 109,751,225   | 6,113.24  | 88,641,980    | 7,282.69   | 105,599,005   |
| November  | 5,352.25  | 77,607,625    | 7,084.75  | 102,728,875   | 6,057.01   | 87,826,645    |
| December  | 5,598.19  | 81,173,755    | 13,320.43 | 193,146,235   | 8,308.83   | 120,478,035   |
| Total     | 99,674.04 | 1,445,275,583 | 91,182.78 | 1,322,152,330 | 129,230.61 | 1,873,845,866 |

USD currency movements in calculating the cost of services and selling prices at PT. NCS Line World Wide to some extent influences the calculation of the amount of profit received by PT. NCS Line World Wide. So the average profit earned in one year varies. However PT. NCS Line World Wide uses the average method in determining the USD exchange rate against the Rupiah by taking the middle value of the Bank rate and the tax rate. This policy makes it easier for PT. NCS Line World Wide determines the cost of services and selling prices using the Rupiah currency and also influences the actual total sales in the monthly sales report.

Based on the results of the correlation coefficient test, it can be seen as follows:

Table 3. Correlation Coefficient Test Results

|                       |                     | Cost of Services | Service Selling Price |
|-----------------------|---------------------|------------------|-----------------------|
| Cost of Services      | Pearson Correlation | 1                | 0.982**               |
|                       | Sig. (1-tailed)     |                  | 0.001                 |
|                       | N                   | 36               | 36                    |
| Service Selling Price | Pearson Correlation | 0.982**          | 1                     |
|                       | Sig. (1-tailed)     | 0.001            |                       |
|                       | N                   | 36               | 36                    |

**\*\*Correlation is significant at the 0.05 level (1-tailed)**

Source: SPSS processed data (2022)

Table 4. Correlation Interpretation Table

| Coefficient Interval | Relationship level |
|----------------------|--------------------|
| 0.80 - 1.00          | Very strong        |
| 0.60 - 0.79          | Strong             |
| 0.40 - 0.59          | Strong enough      |
| 0.20 - 0.39          | Low                |
| 0.00 - 0.19          | Very low           |

Source: Ghozali (2018)

Based on the results of the correlation test, a correlation value of 0.982 was obtained with a positive relationship. The correlation value is in the interval 0.80 - 1.00 (very strong). This coefficient value means that there is a positive relationship between the variable cost of services and the selling price of services in 2019 - 2021.

**Table 5. Table of Multiple Linear Regression Test Results**

| Model | Unstandardized Coefficients |              | Standardized Coefficients | Q     | Sig.   |       |
|-------|-----------------------------|--------------|---------------------------|-------|--------|-------|
|       | B                           | Std. Error   | Beta                      |       |        |       |
| 1     | (Constant)                  | 14168351,194 | 4252189,141               |       | 3,332  | 0.002 |
|       | Cost of Services            | 1,301        | 0.043                     | 0.982 | 30,223 | 0.001 |

a. Dependent Variable: Service Selling Price

Source: SPSS processed data (2022)

Based on the results of a simple regression test, it is known that the constant value is 14168351.194, meaning that if the independent variable (cost of service) is 0 (zero) then the dependent variable (selling price) is 14168351.194. In other words, if there is no cost of service then the selling price will be worth 14168351.194. Furthermore, the value of 1.301

Coefficient of Determination

The coefficient of determination is the determining coefficient which essentially measures how far the model's ability is to explain variations in the dependent variables. The determining coefficient method is obtained by squaring the correlation coefficient. This method is used to determine how much of the percentage change in the dependent variable (sales price of services) is caused by the independent variable (cost of services), then the coefficient of determination or determinant is used with the formula:

$$KD = r^2 \times 100\%$$

Information :

KD : Coefficient of determination

$r^2$  : Correlation coefficient

**Table 5. Table of Determination Coefficient Test Results**

| Model Summary <sup>b</sup> |                    |          |                   |                            |              |
|----------------------------|--------------------|----------|-------------------|----------------------------|--------------|
| Model                      | R                  | R Square | Adjusted R Square | Std. Error of the Estimate | DurbinWatson |
| 1                          | 0.982 <sup>a</sup> | 0.964    | 0.963             | 11703344,210               | 1            |

a. Predictors: (Constant), Cost of Services

b. Dependent Variable: Service Selling Price

Source: SPSS processed data (2022)

Based on the results of the determination coefficient test, the R Square is 0.964 or 96.4%. This means that the independent variable (cost of service) has an effect of 96.4% on the dependent variable (selling price). Meanwhile, the remaining 3.6% is influenced by other variables not studied.

Hypothesis test

Hypothesis testing is a procedure that allows decisions to be made, namely decisions that accept or reject the hypothesis being tested. Hypothesis testing in this research first carried out data analysis using *Product Moment Correlation*, which aims to find the closeness of the relationship by calculating the correlation coefficient using Pearson's Product Moment formula as follows:

$$r^{XY} = \frac{n \cdot (\sum XY) - (\sum X)(\sum Y)}{\sqrt{\{n(\sum X^2) - (\sum X)^2\} \{n(\sum Y^2) - (\sum Y)^2\}}}$$

Information :

r: the magnitude of the correlation coefficient

n: number of samples

X: value of the independent variable

Y: value of the dependent variable

**Table 6. Table of Hypothesis Test Results**

| Model |                          | Unstandardized Coefficients |             | Standardized Coefficients | Q      | Sig.  |
|-------|--------------------------|-----------------------------|-------------|---------------------------|--------|-------|
|       |                          | B                           | Std. Error  | Beta                      |        |       |
| 1     | (Constant)               | 14168351,194                | 4252189,141 |                           | 3,332  | 0.002 |
|       | Price Principal Services | 1,301                       | 0.043       | 0.982                     | 30,223 | 0.001 |

a. Dependent Variable: Service Selling Price

Source: SPSS processed data (2022)

Hypothesis testing was carried out with the aim of finding out how far the influence of one independent variable individually was in explaining variations in the dependent variable (The influence of the cost of services on the selling price of air export services to Incheon City, KR (ICN) at PT. NCS Line World Wide. Determining the degree freedom, namely =  $n - k$ , then if:

- a.  $T \leq t$  table, then  $H_0$  is accepted and  $H_1$  is rejected
- b.  $T > t$  table, then  $H_0$  is rejected and  $H_1$  is accepted

From the two variables, namely 1 independent variable from 1 dependent variable, the research with 36 data and a significance level of 5% obtained a t table value of 2.0301. Based on the results of the hypothesis test, it is known that the sig. of 0.001 and t count of 30.223. It is known that the t table value is 2.0301. So t count (30.223) > t table (2.0301) and sig (0.001) < Alpha (0.005) thus it can be concluded that the cost of services has a significant positive effect on the selling price of services. So with that ( $H_0$  is rejected and  $H_1$  is accepted).

Based on the results of the hypothesis test, it shows that the cost of services has a significant positive effect on the selling price, this is indicated by the calculated t value (30.223) > t table (2.0301) and sig (0.001) < Alpha (0.005). Where if there is a change in the cost price caused by various factors, it will change the value of the service selling price in a linear direction. Therefore, companies need to make careful calculations regarding the cost of services because it will affect the selling price. The selling price is determined and calculated after taking into account production and non-production costs as well as the expected profit (Samryn, 2012).

The results of this research are in line with the research results of Astuti & Herliana (2019), which stated that the cost of production has a significant positive effect on the selling price of the international package delivery business unit to Japan at PT Pos Indonesia. The results of this research are also supported by the results of research conducted by

In this research, overall the cost of services variable has quite a large influence, where the results of the coefficient of determination test show that the effect of the cost of services on the selling price is 96.4%. This means that the cost of services is one of the determining factors for the selling price of a service, in accordance with the theory of Philip Kotler and Armstrong (2008) which states that price is the amount of money charged for a product or service, or the amount of value that consumers exchange for benefits. -benefits, due to having or using the product or service.

## CONCLUSIONS

The calculation of the cost of services and the selling price of services is influenced by fluctuations in the USD currency exchange rate, thereby affecting the company's profit. Changes in the USD exchange rate are determined based on the average USD exchange rate by taking the middle value between the bank exchange rate and the tax rate. The company adopted this policy to make it easier to determine the cost price and selling price which are then converted into rupiah, so that the actual sales influence is included in the annual sales report. Determination of selling prices for air export services to the city of Incheon, KR (ICN) at PT. NCS Line World Wide is carried out by calculating based on

the difference between selling and buying rates, which have been agreed with the agent of the destination country using USD currency. The company performs calculations by referring to actual weight (actual weight) and volume weight (matrix volume). Apart from that, the company also added 53 various variable costs that arise when there is a request for delivery of goods, such as airfreight charges. The cost of services has a significant positive effect on the selling price of services. The cost of services is determined by taking into account all costs incurred to produce the service and then produces a service price. The cost of services has a very large influence in determining the selling price of air export services carried out by the company. Therefore, if there are too many basic service price components, the service price will be relatively high, which will reduce consumer interest in using air export services at PT. NCS Line World Wide will therefore affect the company's revenue and profits. conversely, if there are relatively few variables in the cost of services, then the service price will also be relatively lower and attract consumers to use the company's services.

Suggestions that can be submitted to the company so that management can be more precise in making decisions to achieve the company's goals in obtaining optimal profits and the company must be careful in determining the next steps so that the company's activities can run well and consumers do not run to competitors who have higher prices or quality. well, while further research, it is recommended to add other components in further research, such as fluctuations in the rupiah, costs

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