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The Role Of Cost Information In Improving The Quality Of Company Decision Making And Selling Price Determination

Eby Mail Sianturi[1], Ardin Dolok Saribu[2], Laura Stefani Situmeang[3], Dwi Putri Therescia Sihotang[4], Lestari Sibatuara[5], Clara Syntia Bella Pinem[6], Lidia Manalu[7], Gebriella Sitorus [8]

[1,2,3,4,5,6,7,8]Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas HKBP Nommensen Medan
*Corresponding author: ebymailsianturi@gmail.com

Abstract

This Critical Journal Review (CJR) examines the journal "The Role of Cost Information in Decision-Making: Case Study" published in Annales Universitatis Apulensis Series Oeconomica, Volume 13, Number 2. This journal was selected based on its high relevance to cost management and pricing issues, particularly amidst the post-COVID-19 pandemic economic dynamics that have driven the urgency of cost information system reform at various business entity scales. The purpose of this review is to critically evaluate the journal's strengths, weaknesses, relevance, and contribution to the development of management accounting science, particularly in the Indonesian context. This research uses a literature study approach through a critical review method by comparing the main journal with relevant comparative journals and empirical data from various official agencies. The evaluation results indicate that the journal's main strengths are its strong practical orientation, innovative real-time cost monitoring models, and comprehensive and multidimensional literature review. However, this journal has significant methodological weaknesses, namely the absence of a structured description of the research methodology, limited generalizability due to its single case study basis, and the absence of an explicit discussion of the mechanism for translating cost information into pricing decisions. Theoretically, this paper reinforces the proposition that cost information is the foundation of rational managerial decision-making, while practically offering a cost monitoring model that can potentially be adapted to the context of Indonesian MSMEs. Overall, this paper is a valuable reference but should be viewed as a starting point requiring further development, rather than as a comprehensive and final answer.

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INTRODUCTION

The surge in costs following COVID-19 has presented real challenges for companies, particularly in pricing and managerial decision-making. Companies, particularly MSMEs, are increasingly relying on market perceptions or following competitors' prices without accurately calculating depreciation, electricity overhead, or self-incurred labor costs, which poses significant risks to business continuity. The lack of detailed cost recording, particularly for small or incidental expenses, has the potential to create inaccuracies in calculating the cost of goods manufactured and determining the final selling price. The urgency of real-time cost monitoring is heightened by fluctuations in raw material and utility prices during and after the COVID-19 pandemic (Shohaieb et al., 2022).

Reliance on intuition -based decision making without a basis in valid cost information indirectly reduces the rationality of decisions while increasing the risk of cost allocation distortion, particularly in overhead allocation. The practice of imitating competitors' pricing without fully analyzing their internal cost structure triggers fundamental errors that can ultimately lead companies to unwitting losses, as is often the case with MSMEs that sell below their own cost of production (Shohaieb et al., 2022). This behavior is prone to hiding costs that should be recognized in strategic decisions, thus companies miss opportunities to improve efficiency and business continuity (Ticoalu, 2020). Therefore, without attention and improvements to integrated cost recording and monitoring, companies are in a very fragile position facing post-pandemic economic dynamics.

Various studies and literature emphasize the consequences of weak integration of cost information in post-crisis decision-making. highlights that without the availability of in-depth cost information, MSME managers/owners will never know the true break-even point and tend to be fixated on speculative pricing, thus leading to a situation of prolonged capital erosion (Al-Amarneh et al., 2023).further found that the majority of MSMEs still rely on the " feeling " method to determine selling prices, with the consequence that business decisions taken are less data-based and do not represent the real conditions of the company. The issue of cost distortion due to overhead allocation errors was also identified by (Topor et al., 2011) who emphasized that the accuracy of the overhead allocation system, such as that carried out through the Activity-Based Costing method, provides much higher precision in creating competitive selling prices and maintaining company profit margins. emphasized that the lack of transparency in the cost recording process during the crisis led to unaccountable

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decision-making, even opening up opportunities for both inefficiency and long-term financial losses.

Based on these empirical facts, it is clear that failure to record and manage costs in detail and to establish a responsive cost monitoring system not only creates the risk of business failure but also precludes the possibility of achieving managerial governance based on the principles of sustainability and operational efficiency. that This article discusses how post-crisis/pandemic challenges are forcing businesses to shift from intuitive (feeling) methods to cost accounting methods such as full costing to maintain the quality of business decisions. Companies in the post-COVID-19 pandemic era face fundamental challenges in cost management, particularly when surges in operational costs impact the selling price determination process and the quality of managerial decision-making (Kim et al., 2020). The main problem that occurs is (Topor et al., 2011) the tendency of business actors, especially MSMEs, to not calculate in detail each cost component, whether it's asset depreciation costs, overhead costs such as electricity or water, or labor costs, which are often considered unimportant at first glance. The practice of inaccurate cost recording, especially for unexpected or small expenses, will result in inaccuracies in determining the cost of production, which ultimately impacts the determination of selling prices. This is in line with (Kusumo et al., 2019) This underscores the inability of business owners to detail overhead costs and asset depreciation, creating the illusion of profit, which in the long term threatens business sustainability because the selling price is below its true economic value. This inaccuracy is further emphasized by the fluctuations in raw material and utility prices during and after the pandemic, making real-time cost monitoring essential to maintain financial data relevance (Putra, 2020).

However, in practice, many companies still rely on intuition or ad hoc adjustments to competitors' prices, rather than objective cost analysis (Almeida & Cunha, 2017). This situation clearly increases the risk of cost allocation distortion, particularly in overhead allocation, so that managerial decisions tend not to reflect actual business performance. Due to the negligence in recording costs in detail, critical costs are potentially not recognized in the decision-making process, so that companies repeatedly miss opportunities to improve efficiency and are increasingly vulnerable to prolonged losses amidst uncertain economic dynamics.

Companies without detailed cost information will be unable to determine the true break-even point, so selling price determination is ultimately based on speculation and increases the potential for gradual capital erosion . This also indicates that the majority of MSMEs still base selling price calculations on intuitive methods (" feeling "), while the use of the full costing method has been proven to significantly improve the quality of business

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decisions. This is evidenced by (Aryee & Hansen, 2022) identifying a strong tendency among MSMEs who still rely on subjective intuition, even though the implementation of a full costing system has been empirically proven to transform the quality of business decisions to be more measurable and strategic. Furthermore, imprecise overhead allocation practices have also been identified as a major cause of cost distortion. Ricci (Jusmani & Putra, 2020a) adds to the evidence that the lack of transparency in cost recording during a crisis results in unaccountable decisions and risks long-term financial losses.

Thus, it is clear that the core problem faced by most MSMEs lies in the weakness of an integrated cost recording system. Without fundamental reforms to the cost recording and monitoring process, companies can experience business failure and miss opportunities to strengthen governance and operational efficiency on a sustainable basis. A review of the literature and previous studies shows that the role of information in managerial decision-making and the selling price determination process has been a major focus in various cross-disciplinary studies, particularly in the context of the post-COVID-19 business world. This is supported by (Topor et al.), who specifically highlight the urgency of implementing a management accounting system capable of producing accurate, relevant, and real-time accessible cost information. The study argues that the increasing complexity of the business environment due to globalization and market dynamics demands an integrated cost information system that not only provides administrative records but also provides economic data that can support appropriate strategic corporate decisions. Furthermore, (Topor et al.)it is assessed that in many developing countries, management accounting systems still rely on conventional technical functions, so they are not fully optimal in supporting the needs of dynamic organizational adaptation and responsiveness to external pressures. A similar phenomenon occurs in Indonesian MSMEs, where weak cost recording increases the company's risk of sudden changes in cost structures and input prices (Jusmani & Putra, 2020b). The authors (Topor et al.)explicitly emphasize that the existence of comparative financial reports, such as daily management accounting reports, significantly contributes to increasing cost control pressures, enabling managerial decisions to be made in a measured and objective manner.

The connection between previous research findings and the underlying issues identified in post-pandemic companies further reinforces the urgency of an integrated cost information system that can provide immediate strategic insights. A previous study (Mohamed et al., 2022),, implementing a daily cost reporting model in the Romanian lignite mining industry, demonstrated that rapid access to cost and revenue data can reduce inefficiencies, accelerate the detection of irregularities, and ultimately significantly improve the quality of operational decision-making. Other relevant studies, such as those conducted

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by (Ethen et al., 2024).also confirmed that incomplete cost recording is at the root of inaccurate cost of production calculations, leading to financial vulnerability in companies, particularly MSMEs that set selling prices based solely on intuition or following market trends without reference to internal cost structures. However, there are fundamental differences in the scope of implementation and methodological approach between each study. The former (Topor et al., n.d.)emphasizes the effectiveness of practical, daily financial reporting in the mining sector, while the Indonesian domestic study focuses more on the dynamics of post-crisis MSMEs, which are vulnerable to cost distortions due to weak record-keeping and transparency. Thus, the integration of cost information through a structured and real-time recording system as proposed by (Topor et al., nd) , offers an important foundation for bridging the cost information gap which has been one of the main causes of obstacles to rational and accountable decision-making in the Indonesian business environment.

Therefore, the integration of cost information through a structured and real-time recording system as proposed by previous studies provides a strong foundation for this study, which specifically aims to analyze in depth the role of cost information in improving the quality of corporate decision-making and selling price determination, especially amidst the dynamics of operational costs post-COVID-19 pandemic. CJR emphasizes the importance of the presence of an accurate, relevant, and easily accessible cost information system that is up-to-date so that every managerial decision and the selling price determination process are based on valid economic data, not merely intuition or adjustments to market prices. The significance of this CJR lies in its efforts to emphasize that integrated cost management and recording are not merely administrative components, but are crucial to encourage rationality and accountability in business decision-making oriented towards efficiency and company sustainability, especially for MSMEs that are highly vulnerable to cost fluctuations and competitive pressures (Bernardo et al., 2024).

The above considerations underlie the importance of reexamining the role of cost information in improving the quality of corporate decision-making and pricing. This CJR is expected to provide broad theoretical and practical insights through previously researched case studies and further comprehensive literature review. The urgency of this CJR topic is further heightened by the reality on the ground that demonstrates the high dependence of business actors on comprehensive cost information systems, thereby increasing the risk of business failure and losing momentum for operational improvement in the economic recovery era. Furthermore, the results of this CJR research are expected to serve not only as a conceptual reference for the development of adaptive cost information systems in the corporate environment but also as a foundation that strengthens managerial governance

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practices in facing the challenges and pressures of a highly volatile market, as highlighted in previous studies, such as the need for integrated and real-time cost recording system reform.

THEORETICAL BASIS

The Role of Management Accounting

Advanced management accounting is a system designed to provide valuable information for management in identifying opportunities for improvement, planning, strategy, and making operational decisions regarding the procurement and use of resources needed by the organization (Abu Afifa et al., 2023).. (CIMA), 2005) defines management accounting as an integral part of management that deals with the identification, presentation, and interpretation of information used for strategy formulation, planning and controlling activities, decision making, and optimizing resource use. In contrast to financial accounting which is oriented towards reporting to external parties and is bound by standard accounting standards, management accounting is more flexible, forward-looking, and oriented towards the relevance of information for internal decision making.

Cost Concept in Management Accounting

Definition and Nature of Costs

Cost is cash or cash equivalent value sacrificed to obtain goods and services that are expected to bring current or future benefits to the organization. (Gao, 2019) defines cost as "an expenditure or a number of expenditures associated with (and recognized as) a consumption of resources, a place of business, a product produced, or a reporting period", this definition emphasizes the aspect of cost recognition, namely when and how the sacrifice of resources is calculated and recorded in the accounting system.

Classification and Types of Costs

A thorough understanding of cost classification is a prerequisite for effective managerial decision making, (Restrepo-Morales et al., 2024) classifies costs based on several different dimensions, according to the specific information needs of each type of managerial decision.

Classification Based on Cost Behavior

Based on their behavior in response to changes in production volume or activity, costs are classified into three main categories:

a. Variable Costs : costs whose total amount changes proportionally with changes in production volume or activity. Direct materials and direct labor are classic examples

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of variable costs. In the context of MSMEs, understanding variable costs is crucial because they directly determine the lower limit of a profitable selling price.

b. Fixed Costs : costs whose total amount remains unchanged even if production volume or activity fluctuates within a certain range (relevant range). Building rental costs, fixed asset depreciation costs, and manager salaries are examples of fixed costs. (Briciu, 2008) emphasized that fixed costs in company management require special attention because they are relatively uncontrollable in the short term but have a significant impact on profitability.
c. Semi-Variable Costs : costs that contain both fixed and variable cost elements. Electricity costs (which consist of fixed load costs and variable consumption costs) and telephone costs are examples of semi-variable costs commonly encountered in practice.

Classification Based on Traceability to Cost Objects

(Sologia et al., 2024).classify costs based on their ease of traceability to a specific cost object into:

a. Direct Costs : costs that can be traced directly and economically to a specific cost object. The raw materials used to make a particular product are the most common example of direct costs.
b. Indirect Costs : costs that cannot be traced directly and economically to a specific cost object, so they need to be allocated using a specific allocation base. Factory overhead costs are the main category of indirect costs in a manufacturing company.
c.

Classification Based on Function in the Company

classifies costs based on their function in the company into: (1) production costs, which consist of raw material costs, direct labor costs, and factory overhead costs; (2) marketing costs, which include all costs required to market and distribute products to customers; (3) administrative and general costs, which include costs to coordinate product production and marketing activities; and (4) financial costs, which include all costs arising as a result of using borrowed capital from outside the company.

Cost of Goods Sold (COGS) as a Basis for Determining Selling Prices

Cost of Goods Sold (COGS) is the total cost incurred in the production process of a good or service, including direct material costs, direct labor costs, and factory overhead costs charged to the product (Hitka et al., 2019). A proper understanding of COGS is an

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indispensable foundation for a sustainable selling price determination process. Failure to accurately calculate COGS, as reported by many MSMEs in Indonesia, will result in selling prices that are unable to cover all actual production costs. emphasizes this condition, even though short-term cash flow may still appear positive, in the medium and long term it will slowly erode business capital and lead to undetected bankruptcy.

Cost Information

Definition and Characteristics of Cost Information

Cost information is data that has been processed and presented systematically regarding all economic sacrifices incurred or to be incurred by a company in order to produce certain products or services, as well as in carrying out all its operational activities.emphasized that cost information is not just a collection of cost figures in financial reports, but rather a structured knowledge system that enables managers to understand how resources are consumed, identify waste, evaluate process efficiency, and assess the profitability of each product, business line, or market segment.

Cost Information System

A system used to collect, process, record, and present information regarding costs required by management in the planning, control, decision-making, and evaluation of company activities (Taqdirul Alim et al., 2025). identified two main cost systems that are most widely used in practice:

a. Job-Order Costing : a system that accumulates costs for each specific unit, batch, or lot of production. This system is most appropriate when each product or product group has different characteristics, such as in the printing, construction, and specialty product manufacturing industries.
b. Process Costing : a system that accumulates costs for each department or production process over a given time period, then divides them by the number of units produced to obtain the cost per unit. This system is best suited for companies that mass-produce homogeneous products, such as cement, fertilizer, and food processing companies.

introduced Activity-Based Costing (ABC) as a more sophisticated approach in modern cost information systems. ABC allocates overhead costs based on the activities that consume those costs, rather than on a single volumetric allocation base such as machine hours or direct labor hours. The ABC approach produces more accurate product cost information, especially in complex manufacturing environments with many product variants. In the context of real-time cost monitoring, (Taufiqurrahman & Sitepu,

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2020)developed a daily monitoring module for revenue and major costs from operational activities for the mining industry in the Prigoria Quarry, Romania. This module allows general managers to access real-world economic information during the production process, allowing decisions to be made before the production process is completed. This approach is conceptually in line with the principles of real-time management accounting, which are increasingly relevant in the era of business digitalization.

Information Asymmetry Costs and Its Impact

One of the biggest challenges in managing cost information is the problem of information asymmetry, namely the condition where managers at different levels in the organizational hierarchy have unequal access to relevant cost information. explicitly recognize that the operational knowledge process becomes increasingly difficult as the system complexity increases, and information asymmetry tends to grow exponentially. (Vinastri et al., 2019)explains that information asymmetry between top managers and operational managers can give rise to a principal-agent problem, where operational managers who have more detailed cost information may not have sufficient incentives to use it optimally for the benefit of the company as a whole. (Zimmerman, 2020) emphasizes that a well-designed cost information system can help mitigate this problem by creating transparency and accountability across all levels of the organization.

Managerial Decision Making

Concept and Decision Making Process

Decision-making is the core function of management in every organization(Al-Okaily, 2021). Topor et al., n.d., define management as the sum of all decisions, regulations, and actions taken by government bodies to fulfill their obligations to achieve an entity's goals. From this perspective, the quality of decisions made depends heavily on the quality of information available to decision-makers.

The Role of Cost Information in Decision Making

The role of cost information in managerial decision-making cannot be overstated, who asserts that for management accounting to be a counselor and partner in management decision-making, special attention must be paid to cost studies. This statement emphasizes that cost information is not merely an administrative output, but rather a strategic input that determines the quality of managerial decisions. (Topor et al., nd) explains that by using cost information, managers can control the entity's activities in every area and can take action in real-time. In the context of modern activities, information is very important for business

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entities, and the quality of cost information directly affects the quality of decisions taken and the prospects for successful implementation (Lawson et al., 2014).

Information Quality as a Determinant of Decision Quality

(Topor et al., nd) assert that the complexity of economic life in conditions of competition accelerated by the market economy and globalization increasingly increases the role of information in decision-making, the quality of information affects both the quality of current decisions and the prospects for future decision-making, and ultimately determines the results of those decisions warn that inaccurate cost information, which they call cost distortion, can lead to what is known as a death spiral in cost management.) assert that when overhead costs are allocated incorrectly, certain products will appear more profitable than they actually are (cross-subsidization), while other products appear more expensive. assert that managers who act on this distorted information will make decisions that actually damage the company's long-term profitability.

Determination of Selling Price

The Concept and Importance of Selling Price Determination

Pricing is one of the most complex managerial decisions and has the broadest impact on a company's financial performance (Heydari & Mohammadzadeh Salteh, 2020) . Drury defines pricing as the amount charged to customers for products or services provided by a company, and emphasizes that pricing decisions must simultaneously consider internal cost factors, external market conditions, and the company's long-term strategic objectives.

Methods and Approaches to Determining Selling Prices

In management accounting literature, there are several commonly used selling price determination methods, each with its own strengths and limitations (Purnama et al., 2019) .

Cost-Based Pricing

The cost-based pricing method is the most fundamental and widely used approach, especially among emerging businesses. In this approach, the selling price is determined by adding a desired profit margin (markup) to the production cost or total product cost. Mathematically, the basic formula for this method can be expressed as:Selling Price = Total Cost per Unit + (Markup % × Total Cost per Unit) distinguish two main variants of the cost-based pricing method : (1) full-cost pricing, where the selling price is set based on the total cost per unit (variable costs + fixed cost allocation) plus a markup; and (2) variable-cost pricing (contribution margin), where the price is set based on variable costs plus the contribution required to cover fixed costs and generate a profit. emphasize that the full-cost

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pricing method is safer for long-term pricing because it ensures all costs are covered, while variable-cost pricing is more flexible for short-term pricing decisions.

Market-Based Pricing

In a market-based approach, selling prices are determined primarily based on market supply and demand conditions, competitor price levels, and customer perceptions of value. notes that in highly competitive market conditions, companies often become price takers, namely recipients of prices determined by the market, so that the focus of cost management shifts from pricing to cost control to remain below prevailing market prices.

Value-Based Pricing

A value-based pricing approach focuses on the perceived value customers have for the product or service offered, rather than solely on costs or competitors' prices. Garrison et(Baev et al., 2020), explain that in this approach, managers must deeply understand the product attributes most valued by the target customer segment, and then set prices that reflect that value. Although a value-based pricing approach has the potential to generate higher profit margins, its success still depends on a solid understanding of the cost structure. Prices set based on customer perceptions of value must remain above the costs incurred to generate that value for the company to remain profitable in the long run.

RESEARCH METHODS

This research uses the Critical Journal Review (CJR) method, an analytical approach aimed at thoroughly reviewing, evaluating, and critiquing a scientific journal article. This method goes beyond simply summarizing the journal's contents, but also involves a critical assessment of the journal's strengths, weaknesses, relevance, and contribution to the development of knowledge in the field of management accounting (Parker et al., 2018).

The main journal used as the object of study in this research is entitled " The Role of Cost Information in Decision-Making (Case Study)", published in the journal Annales Universitatis Apulensis Series Oeconomica, Volume 13, Number 2, pages 315–324. The selection of this journal is based on its high relevance to the research topic, namely the role of cost information in improving the quality of corporate decision-making and selling price determination.

This research process was conducted through several systematic stages. First, the author thoroughly read the primary journals to understand the objectives, methodology, findings, and arguments put forward by the authors. Second, the author conducted a

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literature review of various supporting sources, including management accounting textbooks, scientific journal articles, official government agency reports, and relevant statistical data, to build a comprehensive theoretical foundation. Third, the author analyzed the alignment between the primary journal findings and existing theories and the empirical context in Indonesia (Kateb, 2024).

The data used in this study are qualitative and sourced from secondary data, namely data obtained through a review of previously published documents and literature. Secondary data sources include: (1) indexed scientific journals; (2) management accounting textbooks from leading authors; (3) official reports from the Ministry of State-Owned Enterprises, Bank Indonesia, the Central Statistics Agency (BPS), and the Indonesian Chamber of Commerce and Industry (KADIN). A qualitative approach was chosen because this study focuses more on in-depth interpretation of theoretical concepts and empirical phenomena, rather than on quantitative data processing (Faizah, 2020).

The analytical techniques used are content analysis and comparative analysis. Content analysis is applied to identify and interpret the main arguments in the journal, while comparative analysis is used to compare the journal's findings with relevant management accounting theories and with real-life cases in Indonesia. Through the combination of these two analytical techniques, the research is expected to produce a comprehensive and balanced evaluation of key journals, while also providing a meaningful conceptual contribution to the development of management accounting practices in Indonesia

This research uses a pragmatic approach and focuses on solving real-world problems. The authors did not aim to develop a new theory, but rather to design a practical model that managers can directly apply to managing daily production costs. Overall, the chosen method aligns well with the research objectives. Case studies are an appropriate choice when researchers want to understand a phenomenon in depth within a real-world context.

Overall, the research methods used in this journal are more suited to the category of applied research oriented toward developing practical solutions rather than purely academic research aimed at generating new theoretical contributions. Its greatest strength lies in its real-world relevance and applicability, while its weakness lies in the lack of scientific rigor in the research design and implementation (Siskawati et al., 2024). For practitioners and managers in the mining industry and beyond, this journal offers valuable inspiration on how a simple yet targeted accounting information system can become the foundation for faster, more accurate, and more efficient decision-making.

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RESULTS

Strengths of the Main Journal

1. Relevant and universal topics in the role of cost information in managerial decision making.
2. A strong and diverse theoretical basis that uses various academic references and international institutions.
3. Using concrete and applicable case studies in the case study of the lignite mining industry in Romania utilizing actual production and cost data for 12 months.
4. A systematic and easy-to-understand discussion where the writing structure is coherent, starting from theory, methods, case studies, to conclusions, the arguments are arranged logically and coherently.
5. Providing practical contributions to management that produce management accounting information system models that are implemented in real life (Azure et al., 2024).

Research Weaknesses from Main Journals

1. The generalization of the results is limited as the research focus relies only on one case study on the lignite mining industry in Romania.
2. Data analysis is less measurable statistically, the approach used is purely descriptive.
3. The absence of contingency variables (moderation/mediation) whose relationship between the availability of cost information and the effectiveness of decision making is analyzed linearly and directly, without considering other contextual variables.
4. The main theoretical framework is less explicit, this journal does not explicitly emphasize grand theory as the main reference, so that the positioning of the urgency of this research in the map of scientific studies is less solid compared to similar literature.
5. The shallowness of the discussion on determining selling prices in the study of the mechanisms and specific methods of determining selling prices (*pricing methods)*.

Critical Discussion

Reasons for the Strength of the Main Journal

Relevant and universal topics in the role of cost information in managerial decision making.

The relevance of the journal's topic can be considered a fundamental strength because the topic of the role of cost information in decision-making touches on the core

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function of management accounting, which has never lost its relevance throughout the development of accounting science. Academically, the relevance of a study is determined by the extent to which the topic contributes to filling the literature gap while having real practical implications. In this case, the main journal successfully links the phenomena of globalization and hypercompetence with the need for improving management accounting systems, a relationship that has been recognized by experts such as Burns, Scapens, and Jarvenpaa, who are cited in the journal. The peer-reviewed journal also shows similar relevance in the context of Vietnamese banking facing the pressures of digital transformation and global competition, thus confirming that the topic of the role of management accounting information in decision-making is indeed an important and growing research area (Imjai et al., 2023).

Strong and diverse theoretical basis that uses various academic references and international institutions.

The strength of diverse theoretical foundations can also be justified academically because in management accounting research, the robustness of theoretical arguments depends heavily on the depth and breadth of the references used. By simultaneously referring to definitions from CIMA, NAA, Bouquin, and Capron, the main journal successfully demonstrates that the concepts discussed have gained recognition from various academic traditions, both Anglo-Saxon and Continental European. The use of these various perspectives strengthens the construct validity that underpins the research argument. This is in line with Chenhall and Morris's (Bhat & Khan, 2023) argument that the characteristics of management accounting information, including coverage, timeliness, aggregation, and integration, are core constructs that need to be understood from various theoretical perspectives.

Using concrete and applicable case studies in the case study of the lignite mining industry in Romania that utilizes actual production and cost data for 12 months.

The use of concrete case studies can be justified as a strength because in management accounting research, the case study approach has high epistemological value, especially in describing complex phenomena in real-world contexts that cannot be captured by survey data alone. Although not directly cited in major journals, he is a figure who laid the methodological foundation for case study research in the social sciences. Case studies allow researchers to explore the internal mechanisms that explain why and how cost information influences decisions, rather than simply confirming that such a relationship exists. The use of empirical data from the Metro Jaya Gurih Rambak Cracker Factory also demonstrates a

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similar approach, namely using actual data from a single entity as the basis for analysis (Deviesa, 2019). These two approaches complement each other and demonstrate that the combination of theory and empirical cases is a valid and meaningful method in management accounting research.

Systematic and easy to understand discussion where the writing structure is coherent starting from theory, method, case study, to conclusion, argumentation

The clarity of the discussion structure is a justified strength because a good writing system reflects the clarity of the author's thinking and makes it easier for readers to follow the flow of scientific argumentation. According to academic writing standards, a good journal article must be able to build a cohesive narrative from the background, literature review, methodology, findings, and conclusions in a logical and consistent manner. The main journal fulfills this criterion well. While the peer-reviewed journal has a more formal structure with quantitatively tested hypotheses, the main journal demonstrates excellence in the richness of contextual narratives that help readers understand the practical dimensions of management accounting systems in real-world settings (Ticoalu, 2020).

Provide practical contributions to management that produce management accounting information system models that are implemented in real life.

The practical contributions of the leading journals are a significant strength, as not all management accounting research successfully presents models that have been tested for implementation. The implementation of the daily reporting module in two mining units demonstrates that the models developed by the researchers are not merely theoretical constructs but instruments that can be truly used by managers in real-time operational decision-making. This type of contribution is highly relevant to the purpose of management accounting as a "strategic partner" of management, as defined by CIMA and NAA. Compared to recommendations for the use of target profit pricing methods without verified implementation, the leading journals have an advantage in terms of the depth of practical implementation.

Reasons for the Weaknesses of the Main Journal

Limited generalization of results that focus on research relies only on one case study on the lignite mining industry in Romania.

The limited generalizability resulting from the use of a single case study is a methodological weakness inherent in the case study design, but its impact on the external validity of the study cannot be ignored. From a research methodology perspective, external

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validity refers to the extent to which research findings can be transferred or generalized to a broader context. When a study uses only a single case from a single industry and a single country, its transferability is limited (Haryani et al., 2023). This is exacerbated by the fact that the lignite mining industry has very specific cost characteristics, particularly the high proportion of material costs reaching over 70% of revenue, which may not be representative of other industries. In comparison, Han's study, using 210 respondents from various banks, yielded findings with an R-squared of 0.58, indicating substantial explanatory power regarding the quality of decision-making in general in the Vietnamese banking context. Therefore, this limited generalizability significantly impacts the ability of mainstream journals to provide broader applicable conclusions.

Data analysis is less measurable statistically, the approach used is purely descriptive.

The lack of statistically measurable data analysis is a weakness that impacts the reproducibility and verifiability of research findings. In the development of contemporary accounting research methodology, the use of inferential statistical techniques is not simply a methodological choice but has become the standard for ensuring that claimed relationships between variables are not the result of chance or observational bias. The absence of formal hypothesis testing in mainstream journals renders research findings descriptive and interpretive, making them difficult to retest or compare quantitatively with other studies (Abdullah et al., 2026). The peer-reviewed journals demonstrate how the use of PLS-SEM, with transparent path coefficients, t-values, and p-values, allows readers to critically evaluate the strength and significance of each tested relationship. The absence of such analytical standards in mainstream journals weakens their epistemological standing in academic discourse that increasingly prioritizes quantitative rigor (Marpaung et al., 2026).

Absence of contingency variables (moderation/mediation) between the availability of cost information and the effectiveness of decision making.

The lack of discussion of moderating and mediating variables is a weakness that reduces the depth of analysis of the complexity of the relationship between cost information and decision quality. In contingency theory, one of the main foundations of management accounting research, the effectiveness of an accounting information system is highly dependent on its fit with the organizational context, including technological factors, strategy, and the operational environment. Major journals do not explore how these contextual factors can moderate or mediate the influence of cost information on decision making. This is a significant weakness, considering that Han successfully demonstrated that information technology not only directly influences decision quality (beta = 0.15; p = 0.016) but also

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strengthens the influence of the timeliness and integration of management accounting information on decision quality (Yulianto & Wibowo, 2026). The absence of a moderating dimension in major journals makes his analysis less able to explain the nuances and complex dynamics of managerial decision-making.

The main theoretical framework is less explicit, does not explicitly state the grand theory as the main reference.

The lack of an explicit theoretical framework is a weakness that affects the clarity of the research's epistemological position, thus making this research's urgency in the scientific landscape less robust than similar literature. In good academic research, explicitly identifying the theory used is not merely a formality; it is a way for researchers to declare the ontological and epistemological assumptions underlying their research (Demirkan et al., 2020). Without a clear identification of the theory, readers have difficulty assessing whether the research is positivistic, interpretivist, or critical. This lack of clarity also makes it difficult for future researchers to replicate and expand the research. Han shows how the declaration of three key theories—useful information theory, agency theory, and contingency theory—helps frame research questions, construct hypotheses, and interpret findings more cohesively.

The shallowness of the discussion on determining selling prices in the study of the mechanisms and specific methods for determining selling prices (*pricing methods)*.

The limited discussion of selling price determination methods is a weakness that impacts the completeness of the main journal's contribution to the practical aspects of cost accounting. Although the main journal states that selling price decisions are closely related to knowledge of costs, there is no adequate discussion of how cost information is specifically used to determine selling prices under various conditions, such as normal conditions, special orders, or government-regulated conditions. This weakness is adequately addressed by the comparative journal, which in detail compares the results of selling prices determined using the cost-plus pricing method (Rp 41,148 per bundle) with the target profit pricing method (Rp 42,862 per bundle), and analyzes their implications for profitability. Similarly, Sopiyan provides a more detailed discussion of the *cost-plus pricing method, full costing,* and *variable costing* as approaches that managers can use in setting selling prices under normal conditions and in special situations (Panjaitan et al., 2026).

Overall, *The Role of Cost Information in Decision Making: Case Study* can be considered a scientific work that makes an important contribution, especially in terms of its rich theoretical perspective, its courage to raise empirical case studies from specific industries,

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and its practical contribution through the development of a management accounting information system model that has been implemented in practice (Maffei et al., 2021). However, from the perspective of contemporary research methodology, this journal still has limitations in terms of the depth of statistical analysis, the generalizability of findings, and the completeness of the discussion of contextual variables (Purba et al., 2026). When compared with journals that use a more rigorous quantitative approach, this main journal is more appropriately categorized as exploratory research that lays the foundation for further research with a more comprehensive methodology. With improvements in these methodological aspects, this rich research substance has the potential to make a much more significant contribution to the development of management accounting science, especially in the context of developing countries that are trying to improve the quality of their managerial information systems.

CONCLUSION

Article Evaluation Results

Based on the results of the analysis of the main journals reviewed and supported by previous research, it can be concluded that the discussion:

1. The urgency and relevance of the topic that raises the crucial theme of the role of cost information as a foundation for managerial decisions in facing the era of global hypercompetition, is in line with the main focus of various comparative journals.
2. The exploratory-descriptive objectives of the research are clearly stated to analyze the impact of management accounting on strategic decisions, but are still descriptive in nature without any hypothesis testing.
3. The diversity of theories without grand theory is rich in theoretical references from experts and international institutions (CIMA/NAA), but weak in asserting epistemological positions because it does not mention such as contingency or agency theories explicitly.
4. The single case (qualitative) method uses case studies, document analysis, and field observations in Romanian mining units, resulting in in-depth contextual understanding but sacrificing the generalizability aspect of the research results.
5. Non-statistical data analysis is limited to comparative descriptions between budgets and actual realization, without the support of formal statistical testing (regression/SEM) so that the level of independent verification is low.
6. The unmeasured applicative output formulates a ready-to-use real-time daily cost report module model, but is not accompanied by quantitative indicators regarding the amount of cost efficiency achieved.

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7. Limited external validity has strong internal validity because it is based on real operational data for 12 months, but its external validity is narrow so it is difficult to apply directly to other sectors such as the light manufacturing industry.
8. The systematic logical flow of the writing structure is arranged coherently and sequentially from conceptual to conclusion, making it a scientific document that is very easy to understand even without a formal model testing format.
9. The practical contribution of information systems provides a real contribution in the design of adaptive management accounting information systems, while paving the way for the development of intelligent management procedures in the future.
10. The initial exploratory nature of the study, along with various limitations, such as the absence of moderating variables, statistical analysis, and detailed pricing methods, makes this paper more appropriately positioned as an initial exploratory study rather than a definitive conclusion.

Contributions

The reviewed journals provide several theoretical and practical contributions to the development of management accounting science, including:

1. The multidimensional theoretical synthesis integrates various global management accounting traditions (Anglo-Saxon and Continental European), enriching the concept of management accounting as a comprehensive information system, not just ordinary cost reporting.
2. The applicative real-time reporting model contributes a daily reporting module that was successfully piloted for 12 months in two mining units, offering a tactical and responsive solution for organizations that still rely on conventional periodic reports.
3. Validation of the case study methodology demonstrates that the qualitative approach and case studies are capable of generating in-depth contextual insights into the working mechanisms of operational cost systems in the field.
4. Strengthening the information-decision causality strengthens the scientific proposition that the quality of cost information has a direct impact on the effectiveness of managerial decisions, complementing the quantitative findings of similar studies.
5. A sector-specific (mining) accounting solution that provides an operational cost control model specifically tailored to the characteristics of the mining industry, which is capital-intensive and dominated by high material costs.
6. timeliness emphasis provides empirical evidence that real -time access to cost information improves managers' responsiveness to production deviations, in line with the theory of accounting information characteristics advantage.

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7. The integration of accounting-production functions changes the paradigm of management accounting from being a separate administrative function to an instrument that is directly integrated with the daily operational control cycle on the production floor.
8. The contextualization of transitional economies presents a portrait of the adaptation and evolution of management accounting systems in a developing/transitional country (Romania), providing a relevant comparative reference for countries with similar modernization challenges such as Indonesia.
9. The foundation for further research provides a blueprint for everyday information systems that is ready to be replicated, expanded, and quantitatively tested by subsequent researchers across a wide range of industry sectors.

Suggestions

Based on the results of the review and analysis that have been carried out, the suggestions that can be given are as follows:

1. The expansion of samples & cross-industry case studies suggests that future researchers use multi-case studies from various industrial sectors and countries to increase generalizability and enrich the variety of cost system implementations.
2. Adopting mixed methods recommends a combination of qualitative case studies and quantitative surveys to maintain depth of context while obtaining measurable statistical testing.
3. The Grand Theory Declaration explicitly encourages future research to establish theoretical foundations (e.g., contingency or agency theory) to create more coherent frameworks, research instruments, and interpretations of findings.
4. Integration of information technology moderating variables suggests the inclusion of information technology variables as moderators or mediators to map the conditions that strengthen the influence of cost information on decision effectiveness.
5. The deepening of pricing methods suggests the integration of comprehensive pricing formulas such as cost-plus pricing or target profit pricing to complement the strategic decision-making function.
6. The inclusion of quantitative impact indicators recommends measurable performance indicators, for example operational cost efficiency percentage or decision speed, to strengthen the empirical evidence for the model's claimed practical contribution.
7. Adapting the system for the MSME scale suggests that practitioners simplify the format of the daily report model so that it can be implemented affordably by the small business sector whose accounting capacity is still limited.

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8. Investing in HR competency training reminds organizations that no matter how sophisticated a management accounting system is, it will not be optimal if it is not balanced with staff capacity training in interpreting cost data.
9. The application of a longitudinal research design proposes long-term (longitudinal) research to validate whether the positive impact of savings from the cost reporting system is sustainable or only temporary.
10. The formulation of minimum standards by regulators recommends that regulators or professional associations prepare minimum management accounting system standard guidelines in strategic sectors to encourage consistency in information quality and facilitate benchmarking between companies

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