

Misclassification of Costs and Their Influence on Profit Optimization

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ARTICLE INFO

Keywords: Cost Misclassification, Management Accounting Strategies, Profit Optimization

Received : 29, March

Revised : 10, April

Accepted: 13, May

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ABSTRACT

This study examines the impact of cost misclassification on profit optimization and how management accounting strategies can mitigate these issues. Using a literature review approach, we analyze various cost classification errors and their consequences on financial decision-making. Effective management accounting strategies, including cost control, profit planning, and internal control enhancement, play a crucial role in ensuring financial accuracy. The findings suggest that proper cost classification and robust accounting strategies improve profitability and business sustainability. Strengthening internal controls and leveraging technology can further enhance financial transparency and operational efficiency.

INTRODUCTION

In a fierce business competition, the accuracy of cost information is crucial for managerial decision-making, but misclassification of costs due to irrelevant traditional calculation systems can result in inaccurate financial statements, hinder the efficiency of planning and performance evaluation, and lead to suboptimal use of resources, pricing errors, and inaccuracies in assessing the company's profitability (Fikra et al., 2025). Strategi pengendalian biaya dan perencanaan anggaran yang efektif membantu organisasi mengelola sumber daya secara optimal, mengurangi pengeluaran yang tidak perlu, serta meningkatkan efisiensi dan daya saing.

Management accounting supports business decision-making by presenting relevant financial and non-financial information, assisting in planning, controlling, and evaluating performance to achieve organizational goals (Suprianto et al., 2024). Accurate cost classification helps managers understand different types of costs such as fixed, variable, direct, and indirect costs so they can make more informed financial decisions.

The main focus of this research is to analyze cost misclassification and its effect on profit optimization in the company. Errors in the classification of costs can reduce the accuracy of financial statements and affect managerial decisions, which can be caused by unclear cost definitions, lack of understanding, inadequate accounting systems, as well as external factors such as regulatory changes and business complexity.

LITERATURE REVIEW

Teori Agency

Agency theory discusses the relationship between principal and agent, where agents differ in interests and information can cause agency problems (Raharjo, 2007). Management accounting information plays a role in decision-making, performance evaluation, and motivation of agents to work optimally (Raharjo, 2007).

Managers as agents can misclassify costs for personal gain through several mechanisms, such as Earnings management is done by manipulating financial statements to make profits look more stable (Komala et al., 2022). Manipulation of financial statements can change the perception of company performance to meet certain targets, such as incentives or attracting investors (Hudaya, 2021). Miscommunication of financial information due to misclassification of costs can cause investors to misassess the company's profitability and make wrong decisions (Maharany & Oktavia, 2024).

Management Accounting Strategies in Profit Optimization

Management accounting strategies play an important role in increasing profits by providing financial information so that resources are allocated efficiently (Lestari et al., 2024). Optimal cost management helps reduce unnecessary expenses, increase profit margins, and support business decisions related to pricing, investment, and business expansion (Rachman & Prayitno, 2018). Operational efficiency can be achieved by analyzing and optimizing business processes to keep costs under control, as well as developing a realistic

budget to ensure optimal use of resources (Ariyandi, 2025). Various approaches such as systematic profit planning, profit management, and cost-volume-profit are applied to understand the relationship between cost, sales volume, and profitability (Fauzi, et al., 2024).

Determining the right cost of production helps to set competitive selling prices and maintain profit margins, while operational cost efficiency through automation and supplier negotiation is an important step without having to raise selling prices (Putri & Octafian, 2024). The use of technology such as cloud-based accounting systems supports the automation of financial processes, stocks, and payroll, increasing the efficiency and accuracy of financial statements (Anindytia & Dewayanto, 2024). With the right strategy, companies can optimize profits and ensure long-term business growth and sustainability (Siahaan et al., 2025).

Classification of Costs and Their Impact on Profits

Cost classification aims to facilitate recording, preparation of financial statements, and provide accurate information to management (Wicaksono et al., 2022). Costs are classified so that companies understand expenses and their impact on profits. Here are some types of classification:

Production Costs and Non-Production Costs

Production costs include the expenses to process raw materials into finished products, including raw material costs, direct labor, and factory overhead (Astuti, Fauzi, Hafidzi, Ramadhani, Rahmah, & Dikdaya, 2022). Non-production costs are classified into marketing and distribution costs as well as general and administrative costs, which include operational costs outside of production such as audit and accounting costs (Carter, 2009).

Fixed Costs and Variable Costs

Costs remain unchanged even if production volumes change, but their cost per unit adjusts, such as employee salaries, rent, and taxes. Meanwhile, variable costs change according to production volume, but the cost per unit remains, such as material costs, direct labor, and sales commissions (Rusnaeni et al., 2021).

Research (Khakim et al., 2024) shows that production costs have a significant effect on net profit. Operating costs also have a major impact on profit growth (Pazriansah et al., 2025). In addition, fixed and variable costs affect a company's profitability, where high costs can lower profits (Fatahillah et al., 2023). Cost misclassification, as happened to PT. Jaya Baru Lestari in managing environmental costs can cause distortion of profit calculation (Yanthi & Dewi, 2023)

Overall, production, non-production, fixed, and variable costs play an important role in optimizing profits, although their effects differ depending on the characteristics of the company and the cost classification method applied. Errors in classification can interfere with the accuracy of profit calculations, so proper cost management is crucial for companies.

METHODOLOGY

This study uses Systematic Literature Review (SLR) to examine cost misclassification, management accounting strategies, and profit optimization (Kitchenham & Charters, 2007). (Hariyati, 2010) explained in his publication that SLR is a method that involves review, analysis, structured evaluation, as well as the process of classifying and categorizing pre-existing evidence-based data. Data was obtained through searches of scientific journals on Google Scholar, DOAJ, Garuda, and SINTA with the keywords "Cost Misclassification", "Management Accounting Strategy", and "Profit Optimization." From 100 sources (95 journals, 5 books) published between 2007-2025, a selection was made based on abstract, method, theory, and relevance. A total of 50 journals were removed because they were not suitable, leaving 45 journals and 5 books that were further analyzed to identify the causes of cost misclassification and profit optimization strategies in management accounting. The data is summarized in the following table:

Table 1. The data is summarized

No	Tahun Publish	Negara	Diterbitkan oleh/Publisher	Jumlah	Persentase
1	2024	Indonesia	Diponegoro Journal of Accounting	3	6%
2	2025	Indonesia	Jurnal Keguruan dan Ilmu Pendidikan	2	4%
3	2022	Indonesia	Jurnal Ilmu Hukum, Humaniora dan Politik	2	4%
4	2014	Indonesia	Jurnal Administrasi Bisnis (JAB)	2	4%
5	2024	Indonesia	Jurnal Bisnis dan Ekonomi	2	4%
6	2025	Indonesia	Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)	1	2%
7	2021	Hong Kong	Review of Integrative Business and Economics Research	1	2%
8	2025	Lituania	Journal of Business Economics and Management	1	2%
9	2023	Indonesia	Journal of Academia Perspectives	1	2%
10	2009	Indonesia	Akuntansi Biaya	1	2%
11	2023	Indonesia	ABIS: Accounting and Business Information Systems Journal	1	2%
12	2023	Indonesia	Jurnal Ilmu Manajemen dan Akuntansi	1	2%
13	2023	Indonesia	Jurnal Ekonomi Dan Manajemen	1	2%
14	2025	Indonesia	Jurnal HEI EMA	1	2%
15	2024	Indonesia	Jurnal Multiparadigma Akuntansi	1	2%
16	2022	Indonesia	Paradoks: Jurnal Ilmu Ekonomi	1	2%
17	2021	Indonesia	Valid Jurnal Ilmiah	1	2%
18	2022	Indonesia	Jurnal Penelitian Ekonomi Manajemen Dan Bisnis	1	2%
19	2024	Indonesia	Jurnal Riset Akuntansi Aksioma	1	2%
20	2024	Indonesia	Majelis: Jurnal Hukum Indonesia	1	2%
21	2024	Indonesia	Anggaran: Jurnal Publikasi Ekonomi dan Akuntansi	1	2%
22	2022	Indonesia	The Accounting Journal of Binaniaga	1	2%
23	2024	Indonesia	Proceeding of National Conference on Accounting & Finance	1	2%
24	2024	Indonesia	Journal of Applied Management and Accounting Science	1	2%
25	2021	Indonesia	Wacana Ekonomi (Jurnal Ekonomi, Bisnis dan Akuntansi)	1	2%
26	2021	Indonesia	Jurnal Benefit	1	2%
27	2024	Indonesia	TRANSEKONOMIKA: Akuntansi, Bisnis dan Keuangan	1	2%
28	2024	Indonesia	Jurnal Ilmiah Komputerisasi Akuntansi	1	2%
29	2018	Indonesia	Jurnal ASET (Akuntansi Riset)	1	2%
30	2007	Indonesia	Fokus Ekonomi	1	2%
31	2023	Indonesia	JAKP: Jurnal Akuntansi, Keuangan dan Perpajakan	1	2%
32	2015	Indonesia	Jurnal EMBA	1	2%
33	2025	Indonesia	Jurnal Akuntansi dan Keuangan West Science	1	2%
34	2023	Indonesia	Journal of Indonesian Economic Research	1	2%
35	2013	Indonesia	Akuntansi Manajemen	1	2%
36	2021	Indonesia	Akuntansi Manajemen	1	2%
37	2023	Indonesia	Jurnal Serina Abdimas	1	2%
38	2025	Indonesia	Jurnal Ekonomi Manajemen	1	2%
39	2021	Romania	Proceedings of the 4th International Conference on Economics and Social Sciences (2021)	1	2%
40	2022	Indonesia	Jurnal Dimamu	1	2%
41	2024	Indonesia	AT TARIIZ: Jurnal Ekonomi dan Bisnis Islam	1	2%
42	2022	Indonesia	Teori Akuntansi	1	2%
43	2017	Indonesia	Jurnal Akuntansi dan Ekonomi (JAE)	1	2%
44	2023	Indonesia	Vokasi: Jurnal Riset Akuntansi	1	2%
			Total	50	100%

Based on the table above, it can be seen that the majority of the articles analyzed came from journals published in Indonesia. This shows that the topics of cost misclassification, management accounting strategies, and profit

optimization have received widespread attention in Indonesia. The number of publications reflects the importance of the application of management accounting in improving the efficiency and effectiveness of managing costs and corporate profits. In addition, the existence of international journals in this study provides a global perspective, allowing comparison of research methods and trends. This combination of national and international sources is an important reference for further research.

RESEARCH RESULT AND DISCUSSION

Cost Classification Strategy for Profit Optimization

Implementation of the Activity-Based Costing (ABC) System

The Activity Based Costing (ABC) system according to (Haryanti et al., 2022) is a method that consists of two main stages, namely identifying and allocating costs to various activities, then in the next stage, the costs are allocated to each product. According to (Rusdianto, 2013) Activity-Based Costing is a method of determining product costs that allocates expenses to products or services based on the number of resources used in each activity. According to (A'isyah, 2013) Activity Based Costing is a costing method designed to provide cost information to managers in strategic decision-making as well as other decisions that can have an impact on capacity and fixed costs. This method improves the accuracy of cost classification, helps identify fixed costs and variable costs, and supports strategic decision-making for profit optimization.

ABC is effective in reducing cost distortion by analyzing expenses based on activity and eliminating non-value-added costs (Ray et al., 2006; Agustami & Irawan, 2014). In addition, this method prevents cost misclassifications that can affect the calculation of the cost of production and the determination of selling prices (Rahmadani et al., 2014). The application of ABC also allows companies to determine the cost of production more accurately, increase competitiveness, and avoid cost deviations due to conventional methods (Rantung et al., 2015).

Internal Control System Enhancement

Improvements in internal control systems are essential for operational effectiveness, financial transparency, and corporate compliance (Marciano et al., 2021). This system reduces the risk of errors, fraud, and inefficiencies by ensuring the reliability of financial statements and regulatory compliance (Susilawati et al., 2024). The COSO (Committee of Sponsoring Organizations of The Treadway) framework includes five main components: control environment, risk assessment, control activities, information and communication, and monitoring through internal audits (Ramadhanti & Safrida, 2023); (Asmarani & Supriyono, 2024).

Improvement strategies include the use of technologies such as ERP (Enterprise Resource Planning) & Cloud Accounting for financial record automation (Cardoso et al., 2023), employee training related to risk management (Sumiati & Nur'aeni, 2022), as well as internal audit and whistleblowing systems to prevent irregularities (Simarmata & Supriyono, 2023); (Wahyuningtiyas & Pramudyastuti, 2022). Better internal controls improve the accuracy of financial statements, prevent asset abuse, optimize resources, and ensure regulatory

compliance, thereby increasing investor confidence and maintaining the company's reputation (Minarni et al., 2021); (Zaneta, 2024)

The Importance of Accounting Technology

The use of digital technology in accounting can improve the accuracy and efficiency of financial statements, as well as support the effectiveness of the accounting process (Anatan, 2021). Cost misclassification can interfere with the calculation of contribution margins and break-even point analysis (Break Event Point), resulting in inaccuracies in the company's pricing strategy and budget planning (Winarko et al., 2017). Artificial intelligence plays a role in digitizing and automating managerial accounting by accelerating data processing, providing real-time feedback, and improving workforce efficiency (Stoica & Ionescu-Felegă, 2021). In addition, artificial intelligence also helps estimate costs, manage budgets, and support accounting decisions by analyzing historical data for more accurate cost predictions (Akmaluddin & Dewayanto, 2023). According to (Anindytia & Dewayanto, 2024), smart technologies such as artificial intelligence, blockchain, and cloud computing contribute to accounting automation, provide predictive analytics, and increase business transparency and security. On the other hand, according to (Fauzi, Panggabean, et al., 2024) cost-volume-profit analysis is an important aspect of production planning to achieve profit targets, with accounting technology playing a role in optimizing calculations and improving the accuracy of business decision-making.

Employee Training and Education

Cost classification strategies in profit optimization can be realized through an employee education training approach, which focuses on an in-depth understanding of cost structures and the application of effective managerial techniques (Sastra & Tejakusumana, 2023). Based on the concept of cost accounting training, employees can be trained to identify, classify, and analyze costs systematically in order to determine a more accurate cost of production. In addition, by applying the target costing method, companies can control costs from the product planning stage, so that they are able to reduce expenses without sacrificing quality (Agustin, 2025). With the right education, employees are not only able to apply the principles of cost efficiency in daily operations, but also play an active role in increasing the company's competitiveness and profitability in a sustainable manner.

The Effect of Cost Classification on Profit

Cost classification plays an important role in determining a company's profitability. The management of production costs, such as raw materials, direct labor, and factory overhead, affects the cost of production and profit margins. Errors in the classification or allocation of costs can lead to operational inefficiencies, distortion of financial statements, and imoptimal pricing of selling prices, which ultimately impact the company's profits. Therefore, accurate cost classification and effective management are fundamental factors in maintaining financial stability and increasing company profitability in a sustainable manner (Astuti et al., 2022). Here are the common errors that occur in cost classification:

Selling Price Setting Error

Misclassification of costs can lead to inaccurate determination of selling prices, which has an impact on the profitability of the company, since increasing production costs without proper adjustment of selling prices can reduce net profit (Risnaningsih et al., 2023). Cost misclassification can affect a company's profit, such as overpricing due to incorrectly categorizing fixed costs as variable costs can reduce demand, while underpricing due to errors on the contrary can reduce profit margins and risk causing losses (Achriani et al., 2021).

Financial Statement Distortion

Misclassification of costs can distort financial statements and affect a company's profits. Inaccuracies in grouping fixed and variable costs can trigger profit manipulation, such as maximizing accrual value to create profitability that does not reflect actual conditions (Isna et al., 2024). Financial statement distortion can be detrimental to stakeholders because it can lead to inappropriate decisions. Therefore, accurate classification of costs is essential to maintain transparency, reliability of financial statements, and prevent fraud.

Inaccuracy of Overhead Allocation

Inaccurate allocation of overhead costs can lead to errors in the calculation of the cost of production, affecting profits. If not managed properly, production costs can increase uncontrollably, reduce profits, and potentially cause losses. . In addition, companies that do not efficiently allocate overhead costs tend to face difficulties in determining competitive selling prices, which can negatively impact profit margins (Handoko & Rasyid, 2024).

Decreased Operational Efficiency

Errors in allocating production costs can lead to cost overruns that reduce production effectiveness. If operational costs increase due to improper allocation, companies will find it difficult to maintain efficiency, especially when Economic conditions are changing. This decrease in operational efficiency not only increases production costs, but can also reduce the company's competitiveness due to higher selling prices and declining profit margins (Ringa et al., 2025).

Mistakes in Budget Planning

Improper budgeting can lead to discrepancies between planning and realizing production costs, risking uncontrollable increased costs, and lowering profit margins. In addition, misclassification of costs can result in inefficient allocation of funds, both shortages and budget overruns (Dwi Iswara et al., 2023). This inaccuracy can hinder strategic decision-making because financial statements do not accurately reflect operational conditions.

CONCLUSIONS AND RECOMMENDATIONS

Misclassification of costs can lead to distortions in profit calculations and erroneous decision-making. To avoid this, the implementation of a proper management accounting strategy is essential. Strategies such as effective cost management, profit planning, and the use of accounting technology can improve

transparency and operational efficiency. In addition, improving the internal control system plays a crucial role in ensuring the accuracy of financial statements and preventing the risk of fraud. By implementing a risk-based approach and strengthening internal audits, companies can optimize profits and ensure long-term business sustainability.

ADVANCED RESEARCH

Misclassification of costs remains a critical issue in managerial accounting, potentially leading to inaccurate profit assessments and suboptimal strategic decisions. Advanced research in this domain should explore the integration of risk-based management accounting systems with real-time data analytics and AI-driven classification tools to enhance cost accuracy. This study aims to examine how the synergy between advanced cost management practices, robust internal controls, and digital accounting technologies – such as ERP systems and machine learning algorithms – can reduce financial reporting errors and elevate decision-making quality. Furthermore, the research will investigate the mediating role of internal audit effectiveness in the relationship between cost classification accuracy and long-term organizational performance, offering a comprehensive framework for sustainable financial governance in complex business environments.

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