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Regular article  
Economics**THE INTENTION OF IMPLEMENTING A STRATEGIC PRICING MODEL:  
EVIDENCE FROM INDONESIAN FASHION SECTOR**Diana Zuhroh<sup>a,\*</sup>, Sunardi<sup>a,b</sup>, Diyah Sukanti<sup>c</sup><sup>a</sup> Graduate School, University of Merdeka Malang, Indonesia  
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diyahsukanti@unmer.ac.id**Abstract**

The strategic pricing model is the latest selling price determination model that considers a product's position in the product lifecycle and information about prices of competing products. This model is considered suitable to be applied for fashion products that are facing very tight competition and have a short lifecycle. This study investigates factors influencing the implementation of the strategic pricing model for products of Indonesian Small and Medium Enterprises (SMEs) in the fashion sector. Three variables under the Theory of Planned Behavior - attitudes toward behavior, subjective norms and perceived behavioral control - have been identified to explain the intention of SMEs in implementing the model. A survey questionnaire was distributed to 100 SME practitioners, and 85 practitioners responded to the questionnaire. The data were analyzed using multiple regression analysis. The findings of the study show that attitudes toward behavior and subjective norms have significantly and positively influenced intentions to implement the strategic pricing model. Meanwhile, perceived behavioral control did not affect the intention to implement the model. In general, the results indicate that the strategic pricing model is a useful model because it improves the quality of determined selling prices. However, SMEs still perceive accounting as a difficult skill to learn. In terms of practice, the results of this study are useful to determine the SMEs' degree of interest in applying the strategic pricing model. This is particularly notable due to the novelty of this model which shows, based on previous research, that the majority of SMEs have not yet adequately implemented their accounting systems.

**Keywords:** Theory of Planned Behavior, strategic pricing model, SME fashion sector, perceived behavioral control, subjective norm, attitude towards behavior.

**摘要**

战略定价模型是最新的销售价格确定模型，该模型考虑产品在产品生命周期中的位置以及有关竞争产品价格的信息。该模型被认为适用于竞争非常激烈且生命周期短时尚产品。这项研究调查了影响时尚领域印尼中小型企业（SMEs）产品战略定价模型实施的因素。在计划行为理论下，确定了三个变量，即对行为的态度，主观规范和感知的行为控制，以解释中小企业实施该模型的意图。向 100 名中小企业从业者分发了调查问卷，有 85 名从业者对问卷进行了答复。使用多元回归分析对数据进行分析。研究表明，对行为和主观规范的态度对实施战略定价模型的意图产生了显著积极的影响。同时，感知的行为控制并没有影响实施该模型的意图。通常，结果表明，战略定价模型是有用的模型，因为它可以提高确定的售价的质量。

。但是，中小型企业仍然认为会计是一项很难学习的技能。在实践中，这项研究的结果对于确定中小企业应用战略定价模型的兴趣程度很有用。由于此模型的新颖性，这一点尤其值得注意，根据以前的研究表明，大多数中小企业尚未充分实施其会计系统。

**关键词：**计划行为理论，战略定价模型，中小企业时尚部门，感知的行为控制，主观规范，对行为的态度。

## I. INTRODUCTION

The strategic pricing model is an alternative model for determining the selling price expected to increase the competitiveness of fashion products in Indonesia. This is because this model considers not only production costs and other operational costs, but also competition factors. However, because this model is relatively new, a study of the intention to implement it by business actors in the fashion sector is needed. The intentions of the fashion sector can be obtained by taking a direct approach to them. The results of this study will be useful for interested parties in developing this sector.

In Indonesia, the majority of actors in the fashion industry are SMEs. Various studies have concluded that there are two main problems faced by this sector [1]. First, the fashion sector is dominated by SMEs with very limited human resources. In general, they do not have the ability to plan, implement, and evaluate their businesses adequately. Second, human resources in SMEs are dedicated only to creative processes during production. As a result, there is insufficient attention to other fields such as marketing, finance, and others.

These limitations have a negative impact on the efficiency and accessibility of funds from financial institutions [2], [3]. Furthermore, a serious internal problem faced by SMEs is an inadequate financial and management administration system [4]. As the result, an estimated 60-70% of SMEs do not have access to bank financing [5].

In order to improve competitiveness, many solutions have been implemented. These were generally related to: promotion, brand development, mentoring or coaching through cluster approaches [6], management coaching to gain easy access to banks, as well as improvement of quality and design of motives [7] [8]. In addition, on a macro scale, action plans have also been activated by the government, including facilitation for SMEs to acquire Intellectual Property Rights. However, these solutions still need to be supported by other alternatives. Considered very important is the implementation of the strategic pricing model. According to Kotler and Keller, businesses that use pricing as a strategic tool to win against competition will generate more profit compared to businesses

that only let the cost or market determine their pricing [9].

Presently, determining selling prices is done traditionally by SMEs, which only focuses on production cost; it does not include other important cost elements such as design, marketing, and post-sale costs. Past research has shown that traditional selling prices are considered less suitable for business growth under conditions of tight competition [10], [11]. Therefore, some determination factors of selling price should be put into consideration, including competitor's product selling price, product lifecycle, and cost lifecycle [12].

The strategic pricing model, based on Product Life and Cost Cycles, is considered more appropriate to be used in this particular kind of business environment. This model is chosen due to the fact that: (1) fashion products are strongly influenced by fashion trends with very short life cycles. Therefore, the price should be determined dynamically to adjust to the product life cycle itself, thus, it must be constantly adjusted to external factors, especially customers' needs and competitors' products; and (2) based on a study [13], some SMEs' products are unique, which indicates diversities in the marketing strategy used. As such, it would be more convenient for SMEs to use a strategic pricing model.

## II. THE AIM OF THE RESEARCH

This study has been conducted to obtain empirical evidence regarding factors influencing the intentions in implementing the strategic pricing model by SMEs in the fashion sector based on the perspective of the Theory of Planned Behavior. In terms of practice, the results of this study will be useful to improve the accuracy in determining selling prices. Moreover, based on the previous research, the majority of SMEs have not yet implemented the appropriate model in determining their selling prices. From the theory development perspective, the results of this research will also be useful in developing the theory of selling price determination.

### III. LITERATURE REVIEW

#### A. Fashion-Based Creative Industry and Its Characteristics

The understanding of fashion in a broad sense is (1) a combination of styles that have a tendency to change and display updates; (2) an acceptable, popular choice, and is used by the majority of the public; (3) a way to be accepted by society as a symbol of expression of a certain identity so as to give confidence in the appearance of the wearer; (4) not only about dressing, imaging or designing clothing, but also the role and meaning of clothing in social action [14]. The fashion life cycle is quite similar to the more familiar product lifecycle as shown in Figure 1 [15].

In the introduction stage, people begin to recognize a product as something new. In the acceptance stage, the product enjoys increased social visibility and acceptance by large segments of the population. While in the regression stage, the product reaches a state of social saturation as it becomes overused, and eventually it sinks into decline and obsolescence as new products rise and take their place.

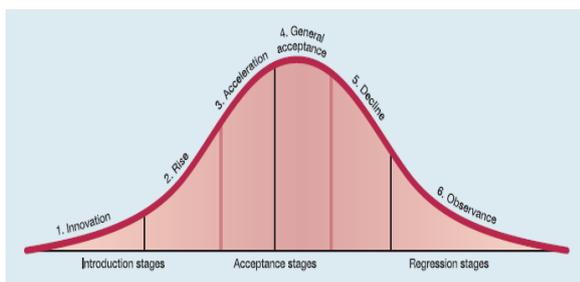


Figure 1. Fashion Cycle

Meanwhile, the level of acceptance of a product based on the duration used by consumers is illustrated in Figure 2 [15].

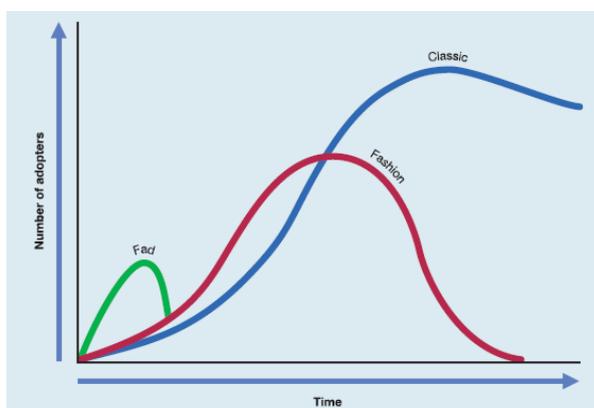


Figure 2. The acceptance cycle of fads, fashions and classics

A fad is a very short-lived fashion and is usually adopted by relatively few people. Fashions exhibit a moderate cycle, taking several years of acceptance

and decline, and are extremely long-lived or short-lived. Finally, a classic is a fashion with an extremely long acceptance cycle, high stability, timelessness, and low risk to the purchaser.

In recent years, the fashion industry has evolved with the emergence of fast fashion [16]. When linked to the graph above, the fashion industry is dominated by fashion products with fad characteristics, which are seasonal, and are also characterized by a shorter lifecycle. In these conditions, the price effect is very significant [17]. Research held by Yossi and Pazgal [18] and also by Menon et al. [19] concluded that seasonal products (including fashion products) require the appropriate pricing strategy not only to maintain sales and profit, but also to win against competition.

From the various explanations above, it can then be concluded that fashion is not something static or fixed. Fashion is something which changes over time because the fashion always displays an update. This means that in fashion there is also a cycle: appearance, favorism, and then, abandonment by the wearer. At present, the lifecycle of fashion products is even shorter along with the advancement of information technology. As a result, product competition in this sector is also getting tighter.

#### B. Strategic Pricing Determination

Strategic pricing is a pricing strategy aimed to improve profitability, not only from increased sales volume, but also by emphasizing the increasing value for customers [19]. Strategic pricing determination requires information concerning the customers, competitors, and costs [19]. In addition, the purpose of the strategic pricing is to win against competition. Thus, pricing is always in correlation with the competition strategy chosen by the company [20].

The determination of strategic pricing assists management teams to determine the price of a product or service based on a cost lifecycle or based on its position throughout the product lifecycle [12]. This means that the price is not static but very dynamic instead. It must be constantly adjusted to external factors, especially customers' needs and competitors' products. Strategic pricing has proven beneficial to assist SME companies' management, particularly in improving financial and non-financial performance [21].

The main difference between traditional selling price determination and the strategic pricing model is in the response or management reaction to market conditions. Strategic pricing requires decisions that link or relate marketing and financial factors. Strategic pricing is based on two concepts [22]: (1) in an era of competition marked

by increasingly homogeneous products, customers are only willing to pay for goods that give them value or optimal benefits. (2) Companies need to understand the market segment for their products. In the midst of the dynamics of competition, this understanding should be the basis for the company to set a price that is compatible with customers' needs.

### C. Strategic Pricing Based on Cost Lifecycle and Product Lifecycle

Strategic pricing is the process of determining the selling price by considering two factors: cost lifecycle and product lifecycle [23]. Cost lifecycle is a series of activities within the organization starting from research and development activities, to design, production, marketing/distribution, and customer service, as shown in Figure 3 below:

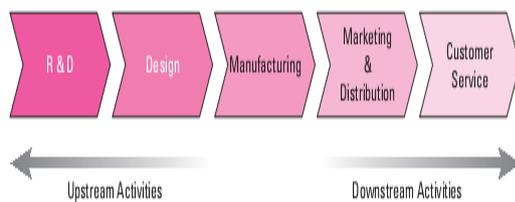


Figure 3. Cost Lifecycle [12]

Based on the figure above, upstream activities are a series of activities consisting of research/development and design activities, while downstream activities include marketing/distribution activities and customer service. Lifecycle costing is the method for identifying and monitoring the cost of products along the cost lifecycle. The traditional system only considers the cost at the third stage or the production stage. Meanwhile, the product lifecycle progresses through the introduction, growth, maturity and declining stages and its subsequent withdrawal from the market, as shown in Figure 4 below [12]:

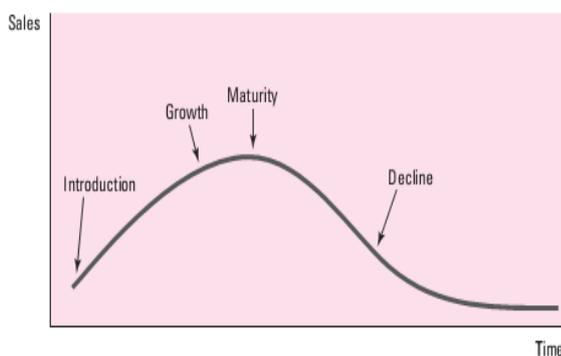


Figure 4. Product Lifecycle [12]

Based on the product position in the product life cycle, selling price is determined using the following formula [12]:

$$\text{Price} = \frac{\text{Full lifecycle cost}}{(1 - \text{Desired life cycle margin percentage})}$$

After the selling price is calculated, to determine the strategic price the management team must consider the position of the product in the lifecycle, along with the following details [12]:

1. Introduction stage: At this stage, a product's price should be set higher to cover the costs of design, research/development, and marketing. Setting a higher price is possible because the competition is considered as not yet tight.
2. Growth stage: Although the product's sales volume gradually increases at this stage, the competition begins to increase. Similar products in the market also begin to develop so the prices become very competitive. Under these conditions, the product's price should not be set high.
3. Maturity stage: At this stage, sales are still increasing, although slower. The product's price follows the competitor's. In other words, the company starts to apply a price-taker policy, no longer a price-setter policy.
4. Decline: Sales are declining at this stage as well as prices, which are starting to be lowered. To avoid losses, a company's management team must focus on cost efficiency in both downstream and upstream activities.

The strategic pricing determination associated with competitive strategy implemented by the company [12] is implemented as follows:

1. For products with a low-cost strategy the selling price is determined based on cost, emphasizing cost efficiency.
2. For products with differentiation strategies, the determination of the strategic pricing can be done following the policy below:
  - a. The price is set high for a particular customer group and the price is lower for another group (skimming).
  - b. The price is set low to capture a larger market share (penetration).
  - c. In order to build a special long-term relationship with customers, price setting is tailored to the specific consumer needs (value-pricing).

From the explanation above, the strategic pricing model is a model for determining the selling price that is quite simple and easy to implement. Nevertheless, this model is quite comprehensive because it not only considers the

overall component of costs but also responds to aspects of competition. Therefore, this model is very suitable for application by the SME sector due to it having limited human resource capabilities in general.

#### D. The Intention of Implementing the Strategic Pricing Model from the Perspective of Planned Behavior Theory

According to Planned Behavior Theory, the intention or motivation of a person to behave in a particular way is determined or influenced by their attitude towards behavior, subjective norm, and perceived behavioral control [23]. Attitude is a factor in a person resulting in their positive or negative response to something. The subjective norm is a person's negative or positive perception of something that will subsequently affect the person to behave. Whereas, the control of perceptive behavior is related to the motivation of a person who is influenced by his or her perceptions, with levels ranging from easy to difficult to display certain behaviors. Behavioral intention is the motivation of a person to behave that can be seen from how hard his or her effort is in doing something.

In relation to the use of the strategic pricing model, a positive attitude from SMEs can influence the intention of using this model. Similarly, the subjective norm is the perception of SMEs regarding the strategic pricing model, based on information obtained from other people. Thus, if the information obtained can provide a positive perception, then this will affect the intention to implement it. Meanwhile, perceived behavioral control relates to the confidence of SMEs in relation to their ability to implement the strategic pricing model. If the SMEs feel confident that they are able to implement it, this will affect their intention to implement the strategic pricing model.

Thus, based on the Theory of Planned Behavior, the model of this research can be explained in the following figure:

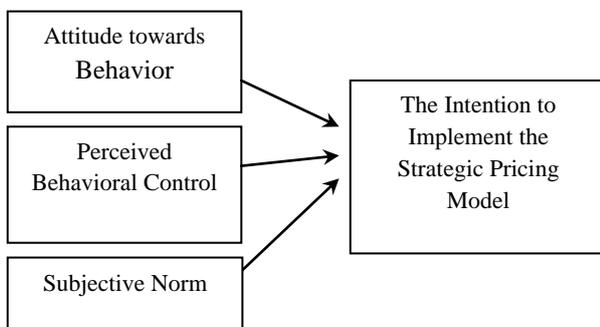


Figure 5. Model of the Research

Based on the above discussion, the following research hypotheses are proposed:

H<sub>1</sub>: There is a positive relationship between Attitude towards Behavior and The Intention to Implement the Strategic Pricing Model

H<sub>2</sub>: There is a positive relationship between Perceived Behavior Control and Intention to Implement the Strategic Pricing Model

H<sub>3</sub>: There is a positive relationship between Subjective Norm and the Intention to Implement the Strategic Pricing Model

## IV. RESEARCH METHOD

### A. Unit of Analysis

The unit of analysis for this study is SMEs engaged in the fashion sector, located in East Java Province. This specifically includes SMEs that make products from Batik (typical Indonesia cloth or textile motives), embroidered products, garments, and other creative industries related to fashion, such as: shoes, accessories, and bags.

### B. Research Variables

There are three independent variables which consist of: Attitude towards Behavior (X<sub>1</sub>), Subjective Norm (X<sub>2</sub>), and Perceived Behavioral Control (X<sub>3</sub>). The Intention to Implement the Strategic Pricing Model is the dependent variable that motivates fashion-based SME owners to implement this pricing model for his/her products. Attitude towards Behavior is expected to positively influence fashion-based SME owners to implement the strategic pricing model. Subjective Norm is expected to positively influence fashion-based SME owners' perceptions toward the strategic pricing model that will subsequently affect him or her to implement it. Finally, Perceived Behavioral Control is also positively motivating fashion-based SME owners' perceptions on the strategic pricing model.

### C. Data Collection Method and Respondents

Data for the research were collected using questionnaires and the questions were modified from [23]. The detailed questions in the questionnaires are presented in Appendix 1. All variables were measured on a 5-point scale to measure perception of respondents, with:

- 1 = strongly disagree  
 2 = disagree  
 3 = neutral  
 4 = agree  
 5 = strongly agree

Respondents were small business owners or entrepreneurs from the fashion sector. The data collection process was as follows:

1. A Focus Group Discussion (FGD) was held with brainstorming as the main agenda to provide an understanding of the strategic pricing model as well as the process of determining prices along with its benefits of improving price quality. A total of 100 participants attended this FGD. It focused on the socialization and presentation of all aspects related to the strategic pricing model, including the benefits of the model to gain excellence in competition and how to implement it. Since most of the participants were SME owners who were unfamiliar with accounting, the material and concepts of strategic pricing models were presented in simple language instead of using accounting jargon.
2. Distributing questionnaires to FGD participants (respondents) at the end of the brain storming session.

#### D. Data Analysis

Data analysis was completed with the following stages:

1. After tabulation of data is completed it was then followed by the assumption test which included: data normality test, heteroscedasticity, and multicollinearity.
2. Hypothesis testing was done using regression analysis with the equation:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

With:

- Y = Behavioral Intention to Implement the Strategic Pricing Model.  
 X1 = Attitude towards Behavior  
 X2 = Perceived Behavioral Control  
 X3 = Subjective Norm

## V. RESULTS

A total of 100 questionnaires were distributed and 85 questionnaires were returned and feasible for further processing. Results of data processing using SPSS were obtained, with most questions showing that the Pearson Correlation value is greater than 0.5 with a significance value of 0.000, so that the question items in the questionnaire were valid [24]. Reliability testing using Cronbach's Alpha showed that the value was

greater than 0.7, so it can be stated that all questions were reliable [25].

Tests of assumptions have been completed for data normality tests, multicollinearity, and heteroscedasticity. From the data normality test, it is shown that the distribution of data follows the diagonal line, so it can be concluded that the data is normally distributed [25]. The spread of the data does not form a certain pattern, thus there is no heteroscedasticity. The VIF value is <10 which means that there is no multicollinearity.

#### A. Descriptive Analysis

By gender, 85% of respondents were women and mostly housewives. From an analysis of the product type, approximately 75% were producers of Batik and associated products. Using SPSS, data obtained indicated a normal distribution, with no indication of multicollinearity or heteroscedasticity.

#### B. Result of Hypothesis Testing

Regression analysis was used to test the hypotheses, and the result of the test is presented on the table below:

**Table 1.** Result of Regression Analysis

Model	Beta	t	Sig.
Constant	-.903	-2.33	.022
Attitude towards Behavior	0.465	3.53	0.001
Perceived Behavioral Control	0.116	1.33	0.186
Subjective Norm	0.574	6.13	0.000
F	58.087*		
R <sup>2</sup>	68.4		

\*Significance at 0.05

The table shows that the value of F is 0.000, which means the model fits. Furthermore, the sig. value for X1: Attitude towards Behavior is .001, and X3: Subjective Norm is 0.000, with 5% significance alpha. The sig. value for X2: Perceived Behavioral Control is 0.186, meaning not significant. Meanwhile, the R-square value is 0.696 or 69%, which means the contribution of independent variables is 69%, while the rest (37%) comes from other variables which are not included in this study.

Many studies concluded that the intention to behave could be predicted from attitudes (attitude), subjective norms (subjective norm), and perception of behavior control (perceived behavior control). The results of this study indicate that attitude (X1) influences the interest to apply the strategic pricing model. This means the respondents or SMEs consider the application of

the strategic pricing model as a good, positive, and useful decision. In addition, it is also considered beneficial in the future.

Additionally, subjective norms (X3) also affect the intention to implement the strategic pricing model. This means, SMEs consider that applying the strategic pricing model will improve the accuracy in determining selling prices and enhance competitiveness. However, the variable perceived behavioral control (X2) is not significant, in other words it has no effect on the interest to implement the strategic pricing model. This means that respondents believe that applying the strategic pricing model is not easy, requires special skills, and is difficult to learn.

## VI. DISCUSSION

With the aforementioned results, it is increasingly clear that SMEs desperately need support in the form of training and accounting assistance. Based on the previous research [26], SME owners do not have information that can be used to support decision making related to cost, pricing, and other decisions, including efficiency analysis. This is because they do not record the costs incurred for the entire process, starting from design, production, marketing, to after-sales service activities. Data or records on cost, as well as sales, are only recorded in the cash outflow. The information considered most important by SMEs is the supporting records: cash inflow, outflow and accounts receivable [27]. Previous research on the implementation of strategic pricing in the SME sector showed a positive effect on financial performance [28]. However, a slightly different result was stated that SME owners sometimes face problems when trying to accommodate a lot of information about competitor product prices [29]. Unfortunately, there has not been much research on the implementation of strategic pricing in the SME sector. Therefore, in the future it is important that be continued in order to empower the SME sector to gain a competitive advantage.

## VII. CONCLUSION

The results of this study conclude that attitude towards behavior and subjective norms have an influence on the intention to implement the strategic pricing model. Meanwhile, perceived behavioral control has no effect on the purpose to implement the model. In general, these results indicate that the strategic pricing model is a useful model because it improves the quality when determining selling prices. This also underlines the assumption that the strategic pricing model is quite simple and is not a complicated or complex

accounting practice. However, SMEs still have the perception that accounting is a difficult skill to learn.

## VIII. SUGGESTIONS FOR PRACTICAL USE

To be able to run this model, there should be adequate accounting records maintained by SMEs, especially for recording upstream, production, and downstream costs. Appropriate accounting knowledge and skills are needed by SMEs to provide capacity support in preparing financial statements, enabling them to have access to formal financial institutions. Also necessary is to give them the impression that accounting is not a difficult matter, but rather, a skill that is easy to learn. This finding is also in line with the conclusions of previous studies that most SMEs have not been able to prepare financial statements which make it difficult for SMEs to access funding from formal financial institutions, such as banks [26]. Therefore, the improvement of skills in accounting for SMEs is very important because the ability to understand the implications of various accounting alternatives will provide a competitive advantage [30].

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## Appendix 1 Questionnaire

Questions	Answers IX.
<b>Attitude Towards Behavior</b>	
The decision to use the strategic pricing model is a good decision.	1) 1 2 3 4 5
The decision to use the strategic pricing model is a positive decision	2) 1 2 3 4 5
The decision to use the strategic pricing model is a useful decisions	3) 1 2 3 4 5
The decision to use the strategic pricing model is a favorable decision	4) 1 2 3 4 5
<b>Perceived Behavioral Control</b>	
Strategic pricing models make easier in determining the selling price of products	5) 1 2 3 4 5
The use of strategic pricing models does not require special skills	6) 1 2 3 4 5
It is easy to learn about the strategic pricing model	7) 1 2 3 4 5
Strategic pricing model is easy to apply	8) 1 2 3 4 5
<b>Subjective Norm</b>	
The use of strategic pricing models will be able to increase accuracy in determining price of the product.	9) 1 2 3 4 5
The use of strategic pricing model makes me a pioneer in implementing policies related to determining the selling price.	10) 1 2 3 4 5
According to experts, price can determine product competitiveness, therefore, the implementation of strategic pricing model is important.	11) 1 2 3 4 5

The implementation of the strategic pricing model will be able to increase competitiveness and guarantee the profit of SMEs.	12)				
	1	2	3	4	5
<b>Behavioral Intention</b>					
I am sure, the implementation of the strategic pricing model will increase sales of products.	13)				
	1	2	3	4	5
I am sure, the implementation of the strategic pricing model will increase profits	14)				
	1	2	3	4	5
I am sure, the strategic pricing model is a better way to determine the selling price.	15)				
	1	2	3	4	5
I am sure, the strategic pricing model will improve competitiveness of products	16)				
	1	2	3	4	5