



## Costing methodology in creative economy projects

*Metodología de costeo en proyectos de economía creativa*Diana Stella Algarra-Fagua  <sup>1</sup>

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## ABSTRACT

Creative districts are solid pillars for activating the economy. However, it is very likely that established accounting systems do not consider the intangible values that must be valued in creative processes, limiting the positive impact of the industry on the national economy.

In Colombia, creative districts are driven by private and public industries that form innovative work, including the following companies, Studio Perpetuo 4. 1 (photographic studios), Coffee as the Coffee District within which the collection of coffee is based for the construction of pieces in order to strengthen this product, Uman Colombia companies oriented to bioplastic, Cannaxia Labs dedicated to cosmetics and cannabis-based medicine. Hence the importance of disseminating information that involves the productive sectors and includes this economic approach as a pillar of growth, thus creating a sustainable and vibrant urban ecosystem, promoting work, social well-being, protection of green areas, and progress in the territory.

## RESUMEN

Los distritos creativos son sólidos pilares para activar la economía. Sin embargo, es muy probable que los sistemas contables establecidos no consideren los valores intangibles que deben ser tasados en los procesos creativos, limitando el impacto positivo de la industria en la economía nacional.

En Colombia, los distritos creativos son impulsados por industrias privadas y públicas que forman un trabajo innovador, en el que cabe mencionar las siguientes empresas, Studio Perpetuo 4. 1 (estudios fotográficos), Café como el Distrito Cafetero dentro del cual se basa la recolección de café para la construcción de piezas con el fin de fortalecer este producto, Uman Colombia empresas orientadas al bioplástico, Cannaxia Labs dedicadas a la cosmética y medicina a base de cannabis. De ahí la importancia de difundir información que involucre a los sectores productivos e incluya este enfoque económico como pilar de crecimiento, conformando así un ecosistema urbano, sostenible y vibrante, potenciando en el territorio el trabajo, el bienestar social, la protección de zonas verdes, y el progreso. Se presenta un estudio de caso y los costes para identificar el valor unitario en una cadena productiva del sector ebanistería.

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## 1. Introduction

The creative economy generates articulation between the different economic chains, promoting social improvement initiatives with limited resources, intellectual and creative capacity in the workforce, which achieves great results in terms of productive and sustainable impact, progress and social welfare.

Current cost systems of a general nature do not consider the particularities of the creative industries, due to the variety of intangibles that they handle and that contribute to generate maximum value, above even other industries. “At the current rate, the participation of the orange economy in the Colombian GDP is estimated at 1,177,225 million pesos. Bogota D.C. and Antioquia have the largest GDPs, with 298,268 and 176,451 million pesos, respectively.” DANE [1].

In this context it is interesting to confirm the statement of Santagata [2] “Due to the strong generation of positive externalities, tacit knowledge, the high rate of invention, the simplicity of networking and the open transmission of information, using the market in a creative area is less costly than elsewhere.”

By committing innovation, creativity, economic impulse, diversification in the different Colombian economic sectors, with new and better alternatives for growth and expansion in products and services, it turns the economy into a mechanism of relationship and cooperation between companies, circulation of information and exchange of knowledge linked to culture and economy in a valuable way, accompanied with multiple benefits.

## 2. Problem Statement

The orange economy that the Colombian government has been working so hard to promote could fail and not bring enough growth to the economy, since there is no focus on profits in production. This is conditioned by the ignorance in the management of costs that artisans, artists and productive groups have, since by not quantifying labor, raw materials, transportation and finishes, the final cost with which they offer does not even allow the recovery of the initial investment. Therefore, it is necessary to maintain a good cost structure in order to have a clear vision of the financial situation in creative economy enterprises and to be able to make timely decisions.

The cost structure is a tool that allows to identify, classify and assign costs to the products or services offered by the entrepreneurial companies, allowing to know which are the fixed costs and which are the variable costs, thus better understanding how the business works and how it can optimize costs and increase profits. When making a cost structure, different aspects are taken into account such as the types of costs (fixed, variable, mixed, etc.), the percentages of participation of each cost in the total, the product or service in which the costs are incurred, the customer to whom the service is provided, among others. All this allows for a clearer and more detailed view of how the company operates and how its costs can be optimized to maximize profits.

## 3. Depth of the study

Within the framework of the creative industries, the impulse to generate tools that contribute to the application of new lines of entrepreneurship determines the need to look at the process of costs for this type of

activities that promote cultural, innovation, ecosystems that improve in one way or another the quality of life and occupation of people. Therefore, the depth approach that reaches this research is explanatory to contextualize the work of the companies that make up the creative economy and why it is necessary to focus in a particular way the costs for the sector.

#### 4. Theoretical framework

The term “creative economy” has gained prominence in recent decades and refers to an innovative, creative and culturally rich economic sector. The Creative Economy Commission of the United Nations Educational, Scientific and Cultural Organization came up with the original concept for this project (UNESCO). Creativity is therefore understood as “the engine of innovation, technological change and as a comparative advantage for business development” UNESCO [3].

According to Chacón Galia [4], “Cost systems provide comparable, timely and relevant data to management control systems. Consequently, they provide comparable, timely and relevant data to management control systems. The objective of this contribution is to formulate strategies adapted to the constantly changing business environment and to try to convert these plans into tangible results for the organization”.

Therefore, we can define a costing model or costing system as the step-by-step realization of an entire production process, which results in the incorporation of labor costs, inputs and indirect manufacturing costs in a chain that produces an economic factor and ultimately a factor of entrepreneurship in the creative sector. All those elements that process the cost value of a productive unit in a good or service go from the

strategic monitoring of costs, determining the income, competition and financial position of the organization, in such a way that gives rise to the preparation of financial statements, estimating the value of each productive unit, allocation methods such as defining the value of the cost in goods and services.

Cost management is a vital tool for companies because it allows them to plan and evaluate the operations carried out in the company. With the main objective of assisting in decision making, this accounting method records, computes, allocates, collects, analyzes, measures and reports production costs.

The information derived from costs plays a crucial role in business decision making at specific moments, constituting an extremely valuable tool in any operation. It makes it possible to establish the costs associated with the manufacture or marketing of products or services, either by calculating the costs of production or the costs of sale. Costs represent expenditures for a particular purpose, with the possibility of being recovered through the income generated.

Consequently, detailed information will be obtained on the costs of the organization, the methods to be used, and the specific requirements for each method, among other aspects. Each company is characterized by different facets of administration, covering management, organization, structure and objectives. The role of the company and the products differ in several respects. Since companies are unique from one another, it follows that the cost accounting system will vary according to these differences. Each costing system is raised according to the industry, from there the need unfolds in each manufacturing process, costs are composed of three main categories known as raw material, labor and indirect manufacturing costs. These constitute the disbursements made by the

organization in the various stages of production, accumulating in inventories of products that have not yet been finalized.

The current classification facilitates the recording, accrual and disclosure of costs at the request of management by grouping them according to traits and characteristics that operate as cost indicators. However, it is necessary to thoroughly examine the content of transactions when they do not conform to the requirements of this classification. The aim is to avoid misclassification, which could change the data on the cost components and affect future decision making.

## 5. Practical investigations in standards and cost management

In costing methods, according to Fernandez [5], “historically they have been based on calculating the cost of the good or service to define a profit using a value established for the end user; however, in the modern business environment, this no longer serves as a competitive advantage. Consequently, a new strategy is needed that provides data for management decision making and helps the organization to be more competitive in the marketplace.” The production and control system must continuously evolve and improve to remain competitive in the market due to the evolution of industries in a generalized environment and the continuous technological advances in the production field.

Thus, Molero et al. [6] state: “World trade in products and services has increased considerably along with economic growth, at least since the middle of the last century” (p. 477). (p. 477). Companies want to give their customers a good or service in exchange for money, but all of these things have hidden costs. That is why, before looking for a possible point of sale, the

costs involved must be taken into account to determine the value that the product or service will have in the long term. Arredondo [7].

In light of the company's circumstances, cost accounting is characterized as a crucial accounting tool, whose primary objective is to provide the necessary components for the computation, monitoring and evaluation of the production costs of products or services. Chiliquinga and Vallejos [8].

Determining the scope of cost accounting, the author, Marín and Rojas [10].states: the evaluation of costs in goods and services, administrative control, economic analysis and wise managerial choice, so as to influence administrative management.

In cost accounting, several methods are used to determine and manage the expenses associated with the production of a good, Sanchez[11]. traces the following three:

Since labor and raw material costs are directly related to products, it can be said that allocating them to products does not present difficulties. However, indirect costs are also necessary for the production of products and, being indirect, it is difficult to allocate them to products. In the past, these indirect costs were included in the products and were paid at a rate determined by the number of man-hours required to manufacture the product. [11]

Accordingly, the traditional approach has a disadvantage when it comes to allocating the costs incurred during the manufacture of the product, since it does not take authenticity into account. This leads to the following disadvantage:

The result is the ABC costing technique, which states that the activities necessary to produce the product bear the costs because it is these activities that

actually use resources and cause costs to be incurred. Sánchez [11].

According to Casanova [9] The objective of using ABC costing to determine production costs is to allocate the costs of the production process to each activity used, which allows for better decision making and management of the achievement of business objectives, while controlling the costs and expenses incurred.

Production cost accounting, the cornerstone of the “efficient allocation of resources, analyzing both the production function and the cost function and the behavior of markets, its objective is to maximize profit”, implicitly includes this management” Prieto, Santidrián and Aguilar [13]

Through the management and empowerment of productive development, management establishes the act of leading and directing more specifically a set of actions aimed at achieving a predetermined objective, Mora et al. [14] In this method, management makes decisions based on an internal analysis of production costs and cost accounting, while management evaluates the effectiveness of its operations to forecast better results within the parameters of its operations.

An objective and critical understanding of costs is crucial in an era when demands and a constrained environment require a thorough understanding of the expenses incurred in the workplace. Managers and companies can broaden their analytical horizons by adopting a supply chain approach to end-to-end conceptual management.

As such, cost management expands the analytical domain of an organization Baldini and Casari [15] it approaches the study of contemporary labor practices and is independent of conventional cost accounting. However, cost accounting and management accounting

are now considered complementary doctrines independent enough to stand on their own, Chacón [4]. In relation to this, David [16] , it can be described as the art and science of formulating, carrying out and evaluating decisions using mechanisms that enable an organization to meet its objectives, establish the mission and future course of the organization and specify long-term goals to identify the strategies and policies to be pursued.

Determine the cost model of the products manufactured, but only for the purpose of “valuing” the stock and deducting this value from the income that the sale of these products represents for the company. Costs generate a fundamental value in business projection and entrepreneurship.

This only applies to accounting reports that are intended to be viewed by parties other than the issuing entity; in other words, it only applies to paperwork that began as Publication Financial Statements and was derived from Asset Accounting data. Yardin [17]. Hence the importance of knowing the structure of a production cost statement model, where the necessary items are distributed in production lines, raw material, labor and CIF (Indirect Manufacturing Costs), as well as the structure of an Income Statement, essential in decision making, with the option of being projected in a determined term towards improvements in the organization. They are shown in the figures 1 and 2.

It is necessary to highlight cost engineering at the moment of representing a detailed study in the lines of an undertaking as a basis or complement of objective information to proceed in a more reasonable scenario and applicable to a specific market.

$$CT = CFT + CVU * XCT$$

$$CT = \text{Total Cost}$$

$$CFT = \text{Total Fixed Costs}$$

CVU= Variable Unit Cost

X = Any minimum or maximum activity level

## 5.1 Analysis of production costs

“Profitability, liquidity and debt levels are measured in conventional finance. Among the key

**Figure 1.** Statement of Production Cost Model

EBANISTERIA STYLE COMPANIES S.A.S.		
STATEMENT OF COST OF FINISHED GOODS MANUFACTURED AND SOLD		
DATE		
cost of raw material received	\$	35,156,486
raw material in availability	\$	35,156,486
final raw material inventory	\$	-
total raw material used	\$	35,156,486
indirect raw material used	\$	1,396,434
direct raw material used	\$	-
labor force (payroll)	\$	928,272
prime cost	\$	37,481,192
indirect costs (cif)	\$	524,097
production costs processed	\$	-
initial inventory of products in process	\$	-
products in process available	\$	38,005,290
ending inventory of products in process	\$	-
cost of finished products	\$	38,005,290
beginning inventory of finished products	\$	-
ending inventory of finished products	\$	-
cost of goods sold	\$	38,005,290
costo por unidad en la fabricación de 52 unidades		\$ 730,871

**Source:** Costing methodology for Orange Economy projects with a focus on sustainability and sustainability [18].

**Figure 2.** Comprehensive Income Statement Model

EBANISTERIA STYLE COMPANIES S.A.S.		
STATEMENT OF COMPREHENSIVE INCOME		
DATE		
sales	xxxx	
sales returns	(xxxx)	
cost of sales	(xxxx)	
gross profit	xxxx	
administrative expenses	(xxxx)	
sales expense	(xxxx)	
operating profit	xxxx	
no operating income	xxxx	
no operating expenses	(xxxx)	
profit before tax	xxxx	
income tax	(xxxx)	
net income	xxxx	
legal reserve 10%	(xxxx)	
liquid profit	xxxx	

**Source:** Costing methodology for Orange Economy projects with a focus on sustainability and sustainability [18].



metrics for assessing profitability is gross margin, which is calculated as gross profit divided by net sales; in addition, operating margin and net profit ratios are also significant. These three parameters measure the potential of sales to generate profits.” Uribe, [19] In industries, in addition to conventional indicators, there are also inventory turnover indicators. These indicators are determined for each type of inventory used in these types of companies, and show productivity as well as competitiveness, efficiency and quality Hernandez, [20]; Uribe [19].

Analyzing costs using various perspectives is the objective of the study. Hernandez, [20] Warren et al, [22] and other authors classify them into historical. Furthermore, they are classified into historical and predetermined, estimated, normal and standard, direct and absorption, controllable and uncontrollable, relevant and irrelevant, disburseable and opportunity, submerged and differential, and differential, avoidable and unavoidable, committed and discretionary, plant closure, among others.

Suarez [11] “elaborates that analyses can be deductive, inductive, dynamic, particular, approximate or deductive based on the aforementioned classification. He also explains how previous expenses are prior to the current cost and how those previous expenses are essential for subsequent prices.”

“Determining sales levels is the first step in the budgeting process because it determines the amount of labor, materials and indirect manufacturing costs needed, as well as the need for capital expenditures, financing, investment requirements, inventory levels, expense rationalization and payment schedules. The term 'comprehensive' or 'master' budget refers to this group of budgets.” Cano, [24]; Carratalá [25]; Díaz et al, [26]; Horngren et al, [27]. “Another essential

component that will allow for proper cost analysis is standardization, which consists of determining a cost or unit amount for each resource that makes up the cost of the good or service that is purchased or produced. costs related to the manufacture of the good or the provision of the service, either through manufacturing. Efficiency calculations (both in terms of quantity and cost) are the source of budgetary criteria. monetary schemes.” (Calleja [28]; Hernandez, [20] [29].

## 5.2 Case Study: Production line cost simulation

With the purpose of applying the knowledge in cost model, the manufacture of cabinets is proposed. The raw material inputs required, which are subject to production levels and designs established by customers, are detailed below, (Table 1).

Another factor within the cost elements, labor and CIF, are detailed as follows, (Table 2).

Within the CIF (Indirect Manufacturing Costs), there are items that, depending on the volume to be produced, imply variations, according to designs and quantities requested by customers. The participation must be applied in each department, since at the time of manufacturing, the cost consumption by operating, administrative and sales areas is required, (Table 3).

Taking into account the description of costs, the total cost for the production of 100 cabinets, (Table 4).

The above figures should be recorded in the Statement of Production Costs and then be presented in the Statement of Comprehensive Income, in order to know and identify the amounts required in the administrative and commercial areas for effective decision making, application to new production chains and, in turn, improvement in processes.

**Table 1.** Details of raw material for cabinet manufacturing.

Data Applied in the Production of Cabinets				
Units	Concept	unit value	Quantity/unit of measure	Total
107	Stalemate	\$ 31.602	unit	\$ 3.381.414
6	painting	\$ 95.231	mug/5 gls	\$ 571.386
11	glue	\$ 46.843	mug/5 gls	\$ 515.273
8	Handles	\$ 62.130	box/5 pcs	\$ 497.040
26	Hinges	\$ 17.623	Box/ 2 Units	\$ 458.198
23	rodachines	\$ 54.231	box/ 3 pairs	\$ 1.247.313
37	Tiptoe	\$ 2.104	boxes/ 100 units	\$ 77.848
55	Screws	\$ 4.896	boxes/ 50 units	\$ 269.280
49	Brackets/Tubes	\$ 6.196	unit	\$ 303.604
27	thiner	\$ 38.956	gallon/5 bottles	\$ 1.051.812
7	Rails	\$ 24.631	Boxes/ 3 units	\$ 492.620
6 rolls/12 kilo	Shelves/fabrics	\$ 19.115	kilos (3,7 mts)	\$ 1.605.660
78	Triplex	\$ 34.792	lamina	\$ 2.713.776
58	Sandpapers	\$ 36.456	Boxes/100 units	\$ 2.114.448
15	tintilla	\$ 89.845	mug/5 gls	\$ 1.347.675
72	ant	\$ 82.156	lamina	\$ 5.915.232
22	Varsol	\$ 29.654	mug/5 gls	\$ 652.388
15	Brushes	\$ 22.365	Dozens	\$ 335.475
7	lacquer	\$ 88.923	gallon/5 bottles	\$ 622.461
6 bags	tow	\$ 3.603	7 kg bag	\$ 151.326
24	Washers	\$ 4.879	Boxes of 200 units	\$ 117.096
19	Nuts	\$ 6.293	Box of 120 units	\$ 119.567
5	Mirror Sheets	\$ 289.056	lamina 2*3	\$ 1.445.280
18	vinipel	\$ 24.509	roll per 10 kgs	\$ 441.162
49	Locks	\$ 27.899	5 units per box	\$ 1.367.051
22	cardboard	\$ 2.546	rolls per 12 kilos	\$ 672.144
16	tape	\$ 45.197	Packs 10 units	\$ 723.152
31	pinos	\$ 3.909	Packs 12 units	\$ 121.179
			<b>Total</b>	<b>\$ 29.330.860</b>

Source: own.

**Table 2.** Operating personnel required in production line.

Labor	No. Personas	Valor/ Mes
CARPENTERS	4	1.400.000
AUXILIARY	2	1.300.000

Source: own.



**Table 3.** CIF

Service	Cost	Operative	Admon	Ventas
energía	\$ 1.605.764	\$ 1.204.323	\$ 240.865	\$ 160.576
agua	\$ 1.043.157	\$ 813.662	\$ 187.768	\$ 41.726
gas	\$ 175.689	\$ 96.629	\$ 70.276	\$ 8.784
mantenimiento	\$ 705.798	\$ 494.059	\$ 176.450	\$ 35.290
Plan Móvil	\$ 170.500	\$ 17.050	\$ 119.350	\$ 34.100
alquiler	\$ 1.908.756	\$ 324.489	\$ 629.889	\$ 954.378
seguros	\$ 2.074.505	\$ 1.348.428	\$ 311.176	\$ 414.901
TOTAL	7.684.169	4.298.640	1.735.773	1.649.756

**Source:** own.**Table 4.** Cost for the production of 100 cabinets.

Concept	Value
Materials	\$ 29.330.860
(+) Labor	\$ 2.700.000
(+) CIF	\$ 7.684.169
Total	\$ 39.715.029
Vr Unitary 100 un	\$ 397.150

**Source:** own

## 6. Conclusions

A company can obtain a competitive advantage in costs when it is able to produce or provide products or services at a lower price than its competitors. This can be due to various factors, such as greater efficiency in production, maximum use of resources, greater access to suppliers through negotiation alternatives, raw materials, among others. By being able to offer products or services at lower prices, companies can attract more customers and gain a larger market share, which can translate into higher profits and profitability in the long term.

However, it is important to keep in mind that competitive cost advantage is not permanent and can be easily imitated by competitors. Therefore, it is important that companies are always looking for ways

to improve their efficiency and reduce their costs in a sustainable way over the long term. Costing enables companies with an entrepreneurial approach to know the costs of producing or providing their products or services.

Production costs make it possible to project appropriate selling prices and ensure that the company obtains the necessary profitability to sustain its activity and grow. In addition, the calculation of costs is also useful to compare sales prices with those of the competition and to determine whether the company has a positive or negative variation with respect to profits with a budgetary model.

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