The Role of Standard Costing in Cost Control: A Case Study of EFCOPAL Company (Rouiba)

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Abstract: This study aims to analyze the role of the standard costing system in enhancing cost control within industrial enterprises, with a particular focus on identifying and interpreting cost deviations. The research is based on a descriptive and analytical approach, supported by a field study conducted at EFCOPAL Company in Rouiba, which specializes in the manufacturing of packaging materials. The study relies on a comparative analysis between actual and standard costs, covering direct costs (raw materials and labor) and indirect costs (manufacturing overheads), in addition to unit cost evaluation. The findings reveal significant unfavorable variances between actual and standard costs, particularly in indirect costs and unit production costs. These deviations are mainly attributed to underutilization of production capacity, increases in raw material prices, and inefficiencies in resource allocation. The study concludes that although the standard costing system is an effective tool for cost control, its efficiency depends on the accuracy of standard setting and the effectiveness of monitoring and corrective actions.

Keywords: Standard costing; Cost control; Variance analysis; Production efficiency; EFCOPAL organization (Rouiba).

JEL Classification Codes: M41; D24; L60.

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1 INTRODUCTION

Standard costs are very important in an organization as they provide management with information and data and help it perform its basic functions. And that as one of the means of controlling the actual costs by identifying the differences between them and analyzing them in the institution to determine who is responsible for them.

The application of the standard costing system aims to reduce the cost of the product in the production institution, and this is done by controlling the cost elements of material cost, labor cost and indirect industrial costs. Control over these elements helps reduce the cost of products, which leads to achieving the goals of the institution in increasing its profitability and compete its products in the market efficiently and effectively.

Based on the foregoing, it can be said that the standard costing method enables the organization to know its future status by estimating its costs in advance and trying to accurately estimate potential results and achieve pre-planned goals. (Abderrahim, 2022, p. 566)

Study Problem

How does a standard costing system contribute to cost control in a plastics manufacturing company?

Importance of the Study

The importance of this study lies in highlighting the pivotal role of standard costing as a sophisticated regulatory and technical tool designed to identify gaps between actual and planned performance. Its scientific value is demonstrated through its ability to assist industrial organizations in detecting inefficiencies in resource utilization, such as raw materials and labor, enabling management to take immediate corrective actions to enhance operational efficiency. Furthermore, the study illustrates how to improve control over various cost components while providing accurate data that supports strategic decision-making in production and pricing to ensure market competitiveness.

Study Objectives

This study aims to analyze the role of the standard costing system in enhancing cost control within industrial enterprises by identifying and interpreting the variances between actual and standard costs. It also seeks to evaluate the efficiency of resource utilization, particularly raw materials, labor, and indirect costs. Furthermore, the study aims to assess the contribution of this system to improving production performance and supporting managerial decision-making related to pricing, profitability, and competitiveness.

Study Methodology

The study is based on a descriptive and analytical approach, combining the theoretical framework of standard costing with practical application through a case study of an industrial organization (EFCOPAL in Rouiba). The analysis relies on comparing actual and standard costs for different cost components (direct and indirect), calculating variances, and interpreting their causes in order to evaluate the effectiveness of cost control and the efficiency of resource utilization within the organization.

2. Standard Costs

Cost accounting systems are considered one of the fundamental pillars on which industrial organizations rely to improve their performance and rationalize the use of resources, especially in an economic environment characterized by competition and continuous fluctuations in

production factors. Among the modern tools that have emerged from the development of cost accounting, the standard costing system stands out as an effective mechanism for planning and control. It enables organizations to set predetermined cost standards and compare them with actual costs, which helps in identifying variances, analyzing their causes, and taking appropriate corrective actions. From this perspective, understanding the concept of standard costs and the basis for their determination is of great importance in explaining their role in enhancing performance efficiency and achieving organizational objectives. (Horngern, Srikant , & Madhav , 2015, p. 198)

2.1. What are Standard Costs?

Standard costs are "predetermined costs; they are target costs that should be incurred under efficient operating conditions". (Durin, 2015, p. 423)

A target or benchmark cost which should be incurred under efficient operating conditions. (Burns , Quinn , Warren , & Oliveira , 2013, p. 442)

Based on the preceding studies, standard costs can be operationally defined as pre-established cost estimates determined according to scientific and practical criteria, which are used as a reference tool to measure, compare, and evaluate actual performance, as well as to identify and analyze deviations for the purpose of cost control and decision-making.

2.2. The Importance and Benefits of Standard Costing

Standards or Standard costs are established to evaluate performance of a responsibility center. Apart from performance evaluation and cost control, standard costs are also used to value inventory where actual figures are not reliably available and to determine selling prices particularly while preparing quotations.

Standard costing system is widely accepted as it serves different needs of an organization. The standard costing system leads to the following benefits:

- **Prediction of future cost for decision making**: Standard costs are set after taking all present conditions and future possibilities into consideration. Hence, standard cost is future cost for the purpose of cost estimation and profitability from a proposed project/order/activity.
- **Provide target to be achieved**: Standard costs are the target cost which should not be crossed by the responsibility centers. Performance of a responsibility center is continuously monitored and measured against the set standards. Any variance from the standard is noted and reported for appropriate action.
- **Used in budgeting and performance evaluation:** Standard costs are used to set budgets and based on these budgets managerial performance is evaluated. This is of two benefits, one manager of a responsibility center will not compromise with the quality to fulfil the budgeted quantity and second, variances can be traced with the responsible department or person.
- **Interim profit measurement and inventory valuation:** Actual profit can only be known after the closure of the accounts. But an organization may need to prepare profitability statement for interim periods for managerial reporting and decision making. To arrive at profit figure, standard costs are deducted from the revenue. (Ca Inter, 2026, p. 3)

2.3. The Operational Framework of a Standard Costing System

The effective implementation of a standard costing system follows a structured operational cycle. This process acts as a roadmap for management to monitor performance and ensure resource efficiency. The system operates through five fundamental stages that transition from proactive planning to continuous improvement:

- **Establishing Standard Costs:** The process begins by setting predetermined cost benchmarks for every production phase or operational activity. The total standard cost of a product is the sum of all individual standard costs required for its manufacture. These standards are typically derived from historical performance data or detailed engineering and technical studies.
- **Recording Actual Performance:** All actual costs incurred during production or service delivery must be meticulously documented. This ensures that accurate data is available for a direct comparison with the previously established standards.
- **Variance Calculation and Comparison:** Management compares the total actual costs against the total standard costs for each operation. The resulting differences are identified as "variances." These variances are further categorized into price variances (fluctuations in the cost of inputs) and efficiency or usage variances (deviations in the quantity of resources used).
- **Variance Investigation and Remedial Action:** Significant variances are investigated to determine their root causes. For instance, if a material usage variance is detected, the manager identifies whether it was due to poor quality materials or machine malfunction. Once the cause is found, corrective measures are implemented to prevent recurrence.
- **Continuous Monitoring and Adjustment of Standards:** Standards are not static; they must be monitored regularly. If an investigation reveals that a standard is unrealistic or too stringent, it should be adjusted to a more "attainable" level. This ensures that the benchmarks remain relevant to current economic and operational conditions. (Rosemarie , 2023, p. 3)

2.4. Standards of Cost Elements

In a standard costing system, standards are established for each cost element: direct materials, direct labor, and manufacturing overheads.

A. Direct Materials Standards

Direct materials standards consist of two components:

- **Quantity standard**: The required amount of raw materials per unit of product, considering expected losses and damage during production. This is documented in a standard raw materials list.
- **Price standard**: Determined by weighting prices from accounting, purchasing, and stores departments.

Formula:

Standard cost of materials = Standard quantity × Standard price

- **Variance Analysis for Direct Materials:**

1. **Material Quantity (Usage) Variance** – Arises from differences between actual quantity used and standard quantity.
    - Causes: worker negligence, failure to return unused materials, changes in machinery/tools, material substitution, poor machine maintenance.

Formula:

Quantity variance = (Standard quantity for actual production – Actual quantity used) × Standard price

Standard quantity for actual production = Actual units produced × Standard quantity per unit

2. **Material Price Variance** – Arises from differences between actual price paid and standard price.
    - Causes: market price fluctuations, purchasing from distant markets, transportation losses, extra handling costs, buying atypical quantities.

Two calculation methods:

Purchase price variance = (Standard price – Actual price) × Quantity purchased

Materials used price variance = (Standard price – Actual price) × Actual quantity used

B. Direct Labor Standards

Direct labor standards are based on:

- **Wage rate standard**: Calculated by dividing total wages (cash + in-kind + insurance contributions) by total working hours. Historical data is adjusted for current conditions and required skill levels.
- **Standard working hours**: Determined through:
    - Technical specifications and labor skill requirements.
    - Historical data and past experience.
    - Allowances for compulsory rest, prayer, and meal times.
    - Machinery operation, equipment maintenance, and material quality effects.

- **Variance Analysis for Direct Labor:**

1. **Time (Efficiency) Variance** – Actual time differs from standard time.
2. **Wage Rate Variance** – Actual wage rate differs from standard rate.

Standard quantity production time = Unit standard time × Quantity produced

C. Standards of Indirect Manufacturing Costs (Overheads)

Challenges in standardizing overheads:

- They benefit the entire production process, not a specific product.
- They include heterogeneous cost elements (fixed and variable).
- They are relatively small compared to direct costs.

Formula:

Standard manufacturing overheads = Standard hours of actual production × Standard overhead rate

Variance Analysis for Indirect Costs:

- Compare estimated (standard) indirect costs with actual indirect costs.
- **Favorable deviation**: Estimated costs > Actual costs
- **Unfavorable (adverse) deviation**: Estimated costs < Actual costs
- Causes: Errors in estimating indirect costs. (Steven , 2016, p. 87)

2.5.Relationship Between Standard Costs and Cost Control

The relationship between standard costs and cost control is a direct and complementary one, as each depends on the other to achieve efficiency in industrial organizations. Standard costs provide a structured cost model that reflects rational economic behavior when it is designed and applied based on sound scientific, practical, and accounting principles. The quality of this model lies in its ability to generate reliable standard information that can be used effectively under real operating conditions to ensure efficient performance control.

Cost control is one of the primary objectives of cost accounting. It contributes to cost reduction by analyzing operational processes and improving their implementation methods. This can be achieved either by increasing output while maintaining the same level of inputs or by

reducing inputs while maintaining the same level of output, which ultimately leads to higher efficiency.

Effective cost control requires prior planning, as control involves evaluating actual performance and comparing it with predetermined plans and standards. Therefore, no effective control can exist without a solid planning foundation.

For control to be effective and reliable, it should include the following elements:

- Setting clear objectives and determining the optimal methods for achieving them;
- Establishing control standards that define the relationship between effort, performance, and results;
- Supervising and directing activities to ensure proper implementation of plans;
- Analyzing deviations and identifying their underlying causes;
- Taking corrective actions to address unfavorable deviations.

The standard costing system plays a key role in cost control by identifying and analyzing deviations in cost elements. It provides essential information for measuring efficiency and improving actual performance through the following steps:

- Setting target performance standards;
- Guiding actual operations during implementation;
- Comparing actual results with standard costs and identifying deviations;
- Analyzing significant deviations to determine their causes;
- Preparing reports for management;
- Taking appropriate corrective actions. (Abdorawf , 2024, p. 340)

3. Study Methodology

3.1.Presentation of the Case Study organization

In this applied part of the study, an attempt is made to link the theoretical framework of the standard costing system to the analysis of cost elements, in order to assess its role in enhancing cost control and analyzing deviations within the case study organization.

The study is based on a field analysis conducted within a public economic organization, namely **EFCOPAL** organization located in Rouiba, which specializes in the manufacturing of packaging materials, particularly plastic film products. This organization represents an appropriate case study due to the nature of its industrial activity and the diversity of its cost components.

3.2. Study Sample and Variables

The study sample consists of the selected organization (EFCOPAL), where data related to production and cost structures were collected and analyzed. The main variables of the study include direct costs (raw materials and direct labor) and indirect costs (manufacturing overheads), in addition to production capacity and working hours.

3.3.Data Analysis Method

The methodology adopted in this study is based on identifying both actual and standard costs according to their nature (direct and indirect). The analysis includes:

- Examining raw material costs, depreciation, labor costs, and workforce size;
- Understanding the production process, production capacity, and working hours;
- Identifying the different types of products manufactured by the company;
- Collecting technical data from machine supervisors regarding production capacity;

Based on the available data, the actual and standard production costs were calculated for each product separately by determining:

- Direct material costs;
- Direct labor costs;
- Indirect costs.

Finally, a comparison was made between actual and standard costs in order to determine deviations, analyze their causes, and evaluate the efficiency of cost control within the organization.

3.4.Analysis of Direct Costs

Before proceeding with the detailed analysis, it is essential to examine the structure of direct costs, as they represent a significant component of total production costs. This section focuses on comparing actual and standard direct costs in order to identify discrepancies and evaluate the efficiency of resource utilization within the company. The analysis includes key elements such as raw materials, direct labor, depreciation, and utilities, which collectively influence the overall cost performance.

Table 01. Actual Direct Cost Data 2025

Item	Value
Product	Industrial Film
Production Capacity	528,000 kg
Raw Material Price	245 DZD/kg
Depreciation	16,802,132.04 DZD
Number of Employees	100
Direct Labor Cost	68,224,448 DZD
Utilities Cost	2,511,640.22 DZD
Working Hours	1,985.7 hours

Source: Prepared by the researchers based on data provided by the organization

Table 02. Standard Direct Cost Data 2025

Item	Value
Product	Industrial Film
Production Capacity	792,000 kg
Raw Material Price	218.59 DZD/kg
Depreciation	24,584,000 DZD
Number of Employees	130
Direct Labor Cost	72,179,908 DZD
Utilities Cost	5,596,790.4 DZD
Working Hours	2,079.96 hours

Source: Prepared by the researchers based on data provided by the organization

The comparison between actual and standard direct cost data is not limited to a descriptive approach but is based on a detailed analytical assessment of deviations in key cost components.

First, regarding production capacity, the actual output (528,000 kg) is significantly lower than the standard capacity (792,000 kg), representing a utilization rate of approximately:

$$\text{Capacity Utilization} = 528000/792000 \approx 66.7\%$$

This indicates that the company operates below its expected production level which leads to higher unit costs due to the under-absorption of fixed costs such as depreciation.

Second, concerning raw material costs, the actual price (245 DZD/kg) exceeds the standard price (218.59 DZD/kg), resulting in a price deviation of:

$$\text{Price Deviation} = 245 - 218.59 = 26.41 \text{ DZD/kg}$$

This increase directly contributes to higher direct costs and may be explained by market price fluctuations, inefficient procurement policies, or lack of supplier optimization.

Third, in terms of direct labor, the actual labor cost (68,224,448 DZD) is slightly lower than the standard cost (72,179,908 DZD). However, this apparent improvement must be interpreted cautiously. The reduction in labor cost is accompanied by a lower production volume which suggests that the efficiency of labor utilization may not have improved. Instead, it may reflect reduced activity rather than increased productivity.

Fourth, depreciation shows an inverse relationship, where the standard depreciation (24,584,000 DZD) is higher than the actual depreciation (16,802,132 DZD). This difference is primarily linked to the lower production level, as fixed costs are distributed over a smaller output, leading to inefficiencies in cost absorption.

Finally, utilities costs (electricity, gas, and water) are lower in actual terms compared to standard values. This reduction is consistent with the lower production level, as utility consumption is partially variable and decreases with reduced activity.

Overall, the analysis reveals that deviations in direct costs are mainly driven by three factors:

- Underutilization of production capacity
- Increase in raw material prices
- Inefficiencies in resource allocation

These factors collectively contribute to higher unit costs and indicate weaknesses in operational planning and cost control.

3.5.Analysis of Indirect Costs

Indirect costs represent a critical component of total production costs, as they are often difficult to control and allocate accurately. Therefore, analyzing the variance between actual and standard indirect costs is essential to assess the effectiveness of cost control mechanisms within the company. This section focuses on examining the structure of indirect costs and identifying the main sources of deviations in order to evaluate managerial performance and resource utilization efficiency.

Table 03. Indirect Cost Variance 2025

Cost Item	Actual (DZD)	Standard (DZD)	Variance (A−S)	Variance %
Indirect Labor	26,531,730	19,814,092	+6,717,638	34%
Depreciation	3,751,458	1,000,000	+2,751,458	275%
Utilities	704,072	1,117,210	-413,138	-37%
External Services	22,168,477	19,200,000	+2,968,477	15%
Taxes	2,259,388	1,186,000	+1,073,388	90%
Financial Charges	3,845,805	4,500,000	-654,195	-15%
Total	59,260,930	46,817,302	+12,443,628	+26%

Source: Prepared by the researchers based on data provided by the organization

The analysis of indirect cost variances reveals a total unfavorable deviation of **+12,443,628 DZD**, representing approximately **+26%** compared to standard costs. This significant gap indicates weak control over indirect cost elements and inefficiencies in planning and budgeting.

A detailed examination shows that the largest contribution to this deviation comes from **indirect labor costs**, with a positive variance of **+6,717,638 DZD (34%)**. This suggests an excessive workforce or inefficient allocation of indirect labor, possibly due to poor organizational structure or lack of productivity monitoring.

Similarly, **depreciation costs** exhibit a very high variance rate (**+275%**), which reflects inconsistencies in estimating asset utilization or changes in the production level that were not properly anticipated in the standard costing system. This may also indicate that fixed costs were not optimally distributed due to underutilization of production capacity.

External services and other expenses also show a notable unfavorable variance (**+15%**), suggesting increased reliance on outsourced services or poor control over operational expenditures.

On the other hand, **utilities costs** (electricity, gas, and water) present a favorable variance (**-37%**), which can be explained by the reduction in production activity, leading to lower consumption of variable resources.

Similarly, **financial charges** show a favorable deviation (**-15%**), which may indicate better financial management or reduced borrowing costs during the period.

Overall, the structure of deviations highlights that:

- The major inefficiencies are concentrated in controllable cost elements such as labor and services.
- Fixed costs (especially depreciation) are poorly absorbed due to low production levels.
- The favorable variances observed are mainly linked to reduced activity rather than improved efficiency.

These findings confirm that the company faces structural issues in indirect cost management, particularly in planning accuracy, resource allocation, and operational control.

3.6.Cost Structure Analysis

The analysis of cost structure is a fundamental step in understanding the composition of total production costs and identifying the relative importance of each cost component. By comparing the proportion of direct and indirect costs under both actual and standard conditions, it becomes possible to assess the efficiency of cost allocation and the effectiveness of cost control within the company. This section aims to highlight structural differences and their implications on overall cost performance.

Table 04. Cost Structure

Type	Actual %	Standard %
Direct Costs	79%	85%
Indirect Costs	21%	15%

Source: Prepared by the researchers based on data provided by the organization

The cost structure analysis reveals that direct costs constitute the dominant share of total costs in both actual and standard cases, accounting for 79% and 85%, respectively. This confirms the industrial nature of the company, where production relies heavily on raw materials and direct labor.

However, a closer examination highlights a structural shift between the standard and actual cost compositions. The proportion of direct costs decreases from 85% (standard) to 79% (actual), while indirect costs increase from 15% (standard) to 21% (actual).

This variation reflects a deviation of:

$$\text{Change in indirect cost share} = 21\% - 15\% = +6\%$$

Such an increase indicates that indirect costs have grown at a faster rate than expected, which negatively affects cost efficiency. This situation is particularly critical because indirect costs are generally less controllable and more difficult to allocate accurately.

From an analytical perspective, this structural imbalance suggests:

- Weak control over indirect cost components, as confirmed in the previous variance analysis.
- Inefficient allocation of resources, where overhead costs are not aligned with production levels.
- A potential underestimation of indirect costs during the standard-setting process.

Moreover, the decrease in the relative weight of direct costs does not necessarily imply improved efficiency. Instead, it may be a consequence of the disproportionate increase in indirect costs, which distorts the overall cost structure.

In addition, the increase in indirect cost share can be linked to the underutilization of production capacity. When production levels are low, fixed overhead costs are distributed over a smaller output, leading to a higher indirect cost ratio per unit.

Overall, the cost structure analysis confirms that the company is experiencing structural inefficiencies, particularly in managing indirect costs, which reduces its ability to maintain an optimal and balanced cost composition.

3.7. Unit Cost Analysis (per kg)

Unit cost analysis is a key tool for evaluating production efficiency, as it reflects the cost incurred to produce one unit of output. By comparing actual and standard costs per kilogram, it becomes possible to assess the effectiveness of cost control and identify deviations at the operational level. This section presents a comparative view of direct, indirect, and total costs per unit.

Table 05. Actual Cost per kg

Product Type	Direct Cost	Indirect Cost	Total Cost
Transparent	524.69	61.99	586.67
Green	525.79	61.99	587.77
Black	525.79	61.99	589.77

Source: Prepared by the researchers based on data provided by the organization

Table 06. Standard Cost per kg

Product Type	Direct Cost	Indirect Cost	Total Cost
Transparent	434.93	34.09	469.03
Green	216.34	34.09	250.44
Black	216.34	34.09	250.44

Source: Prepared by the researchers based on data provided by the organization

The comparison between actual and standard unit costs shows that actual costs are higher across all product types. For example, the total cost of the transparent product increased from 469.03 DZD/kg (standard) to 586.67 DZD/kg (actual).

This difference is mainly driven by the increase in direct costs, particularly raw materials, as well as the rise in indirect cost allocation per unit due to lower production levels.

It is also observed that the standard costs for green and black products are significantly lower than the transparent product, which may reflect differences in production specifications or cost assumptions.

Overall, the results indicate that the company did not achieve the targeted cost efficiency, as actual unit costs exceeded the planned standards.

3.8. Cost Variance Analysis

Variance analysis represents the final stage in evaluating cost performance, as it summarizes the differences between actual and standard unit costs. It provides a clear indication of whether the company has achieved its planned cost targets. This section focuses on measuring cost deviations per kilogram and interpreting their implications on operational efficiency.

Table 07. Cost Variance per kg

Product Type	Actual	Standard	Variance (A−S)	Interpretation
Transparent	586.67	469.03	+117.64	Unfavorable
Green	587.77	250.44	+337.33	Unfavorable
Black	589.77	250.44	+339.33	Unfavorable

Source: Prepared by the researchers based on data provided by the organization

The results show that all cost variances are positive, indicating unfavorable performance across all product types. The variance for the transparent product reaches **+117.64 DZD/kg**, while it is significantly higher for green and black products, exceeding **+330 DZD/kg**.

These deviations confirm that actual costs consistently exceed standard costs, reflecting inefficiencies in cost control and resource utilization. The magnitude of the variance in green and black products suggests that cost estimation or production conditions for these products may not have been accurately defined.

Overall, the results indicate that the company failed to meet its cost targets, highlighting the need for improving standard setting and strengthening cost control mechanisms.

4. Conclusion

This study aimed to investigate the role of the standard costing system in enhancing cost control within industrial organizations. It sought to evaluate how establishing predetermined standards facilitates performance monitoring and enables management to identify, analyze, and address variances to improve overall operational efficiency.

Study Results

The findings of this study are categorized into theoretical and empirical results as follows:

- **Theoretical Results:** The study confirmed that standard costing represents an effective managerial and accounting tool for proactive planning and performance monitoring. It also highlighted that the success of cost control depends fundamentally on the integration of planning, continuous monitoring, and the accuracy of the standards set.
- **Empirical (Practical) Results:** The practical analysis revealed significant unfavorable variances between actual and standard costs within the case study company, particularly in indirect costs and unit production costs. These deviations were primarily caused by the

underutilization of production capacity, fluctuations in raw material prices, and inefficiencies in resource allocation, specifically regarding labor and overhead management. Furthermore, the results showed that some favorable variances were due to reduced production activity rather than efficiency gains, indicating structural weaknesses in the cost management system.

Study Recommendations

Based on these findings, the study proposes the following recommendations:

- **Improving Standard Accuracy:** Enhancing the process of setting standard costs by relying on updated data and realistic operational assumptions.
- **Enhancing Internal Control:** Strengthening internal control systems to monitor all cost elements, with a specific focus on indirect costs.
- **Capacity Optimization:** Maximizing the utilization of production capacity to ensure better absorption of fixed costs and reduce unit costs.
- **Workforce Productivity:** Strengthening labor management strategies to improve workforce productivity and efficiency.
- **Continuous Variance Analysis:** Establishing a systematic and continuous variance analysis framework to detect deviations promptly and implement corrective actions.

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