

Analyzing The Roles Of Aesthetic Characteristics And Product Quality In Shaping Product Cost And Purchasing Decisions For Wooden Gravestones In Samarinda : Evidence From A Mixed Methods Study

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Abstrak:

This study examines the influence of aesthetics and product quality on Cost of Production (HPP) and purchasing decisions for wooden gravestones in Samarinda. The research employs an explanatory sequential mixed-methods approach: (1) a quantitative phase involving a survey of 120 consumers who have purchased or considered purchasing wooden gravestones; and (2) a qualitative phase consisting of in-depth interviews with 10 craftsmen/sellers and 8 selected consumers. The main variables include aesthetics (X1), product quality (X2), HPP (M), and purchasing decisions (Y). Quantitative analysis was conducted using descriptive statistics, reliability testing, factor analysis, multiple regression, and mediation testing (Sobel/bootstrapping). The findings reveal that aesthetics—particularly the aesthetic value of carving motifs—and product quality have a positive and significant effect on purchasing decisions. Both variables also influence HPP, and HPP partially mediates the relationship between aesthetics/product quality and purchasing decisions. Qualitative insights support the quantitative results: consumers generally make purchasing decisions based on the perceived aesthetic value and carved design motifs of ulin wood gravestones. The selection of aesthetically appealing motifs contributes to higher production costs and product value. These findings have important implications for craftsmen, particularly MSMEs, in developing aesthetic design strategies, determining price structures, and selecting materials and production costs in an accountable manner.

Keywords: Aesthetics, product quality, cost of production, purchasing decisions, wooden gravestones, MSMEs, mixed-methods

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1. Introduction

The funeral industry—particularly the segment specializing in wooden grave markers—has experienced notable growth as part of an economic activity closely intertwined with cultural, social, and spiritual values. This development arises not only from the practical need for burial identification, but also from the increasing craftsmanship of artisans who produce markers that embody deeper meaning and high aesthetic value as a form of final tribute. In this context, wooden gravestones serve not merely as identifiers for the deceased, but also as visual symbols that convey respect, prayers, and religious values upheld by families and local communities.

The primary appeal of wooden gravestones lies in their combination of functional purpose and artistic beauty. The elegance of form, precision of carving, choice of motifs, and overall harmony of design make wooden gravestones meaningful cultural objects. For many families, the beauty of a gravestone is perceived as a reflection of profound respect for the departed and a source of emotional comfort during the mourning process. Thus, aesthetic qualities are not considered merely decorative elements, but essential factors shaping consumer perceptions and preferences.

Theoretically, aesthetics play a central role in influencing purchasing decisions. Aesthetic elements encompass visual appearance, compositional form, detailing quality, proportional harmony, and the symbolic meaning embedded within the product. Extensive research in marketing, design, and consumer behavior indicates that aesthetic attributes can enhance perceived quality, symbolic value, and emotional satisfaction. This phenomenon is evident in wooden gravestones produced in Samarinda, which frequently feature traditional carvings, calligraphy, and religious symbols that function not only as pleasing visual elements but also as carriers of profound spiritual and cultural meaning.

At the same time, micro and small enterprises (MSEs) engaged in gravestone production in Samarinda are confronted with increasingly intense competition. Consumers have become more discerning, taking into account a wide range of considerations such as design variation, type of wood used, finishing quality, personal aesthetic preferences, religious values, and recommendations or social influences. These conditions require artisans to move beyond production-oriented practices and develop an understanding of market dynamics, consumer preferences, and accurate cost accounting to ensure that pricing reflects both economic value and product quality.

Against this backdrop, research examining the influence of aesthetics and product quality on the Cost of Goods Manufactured (COGM) and purchasing decisions becomes increasingly relevant. This study aims not only to assess the extent to which aesthetic and quality factors affect consumer interest and decision-making in purchasing wooden gravestones, but also to evaluate how artisans implement cost accounting in determining COGM and selling prices. This is crucial because inadequate understanding of production costs may lead to inaccurate pricing, reduced profit margins, and weakened business competitiveness.

Based on this background, the present study was designed to address several key questions. First, how do aesthetics and product quality relate to consumers' purchasing decisions for wooden gravestones? Second, to what extent do other factors – both demographic and non-aesthetic – shape public perceptions and preferences? Third, how do aesthetics, quality, and COGM interact within the production context of wooden gravestones? And fourth, how do artisans in Samarinda manage cost recording, price determination, and production processes in the face of intensifying market competition.

2. Literature Review

This theoretical framework outlines several core concepts that form the foundation of the study's analytical approach, namely product aesthetics, the characteristics of wooden gravestones, product quality, the calculation of Cost of Goods Manufactured (COGM), consumer purchasing decision processes, and the mediation theory linking these variables. Aesthetics is understood as a combination of visual, symbolic, and cultural dimensions that shape consumers' perceptions and emotional responses toward an object. In the context of wooden gravestones, aesthetic elements manifest through carved details, proportional design, color selection, and the incorporation of calligraphy or religious symbols. These components not only enhance the artistic value of the gravestone but also reinforce its spiritual significance for the bereaved family. In regions such as Samarinda, the design of wooden gravestones frequently reflects local cultural heritage and traditional values deeply embedded in the community.

Product quality in this study refers to the extent to which a good meets established standards and fulfills consumer expectations. Quality generally encompasses reliability, durability, functional conformity, and aesthetic superiority. High-quality products tend to provide optimal utility, elevate user satisfaction, and foster consumer loyalty toward producers. Within the wooden gravestone industry, quality is assessed not only based on material strength and craftsmanship precision but also on the product's ability to address the emotional and cultural needs of the ordering family.

Meanwhile, the concept of COGM refers to the total cost incurred in producing a good. The components of COGM include the cost of raw materials, direct labor, and overhead expenses generated during the production process. For micro and small enterprises specializing in wooden gravestones, an accurate understanding of COGM plays a strategic role in cost control, the determination of competitive selling prices, and the evaluation of production efficiency. Inaccurate COGM calculations may result in pricing that does not correspond with the product's economic value or quality, thereby affecting the enterprise's competitiveness.

Purchasing decisions are fundamentally influenced by various factors, including product attributes, consumer psychological processes, social influences, and the physical environment or servicescape. In the case of wooden gravestones, the emotional considerations of the family are highly dominant, as the purchasing decision is intertwined with grief and the symbolic act of honoring the deceased. Furthermore, mediation theory is employed in this study to explain how COGM functions as an intermediary variable linking aesthetics and quality to purchasing decisions. In other words, aesthetics and quality influence consumer decisions not only directly but also indirectly through their impact on COGM. Prior empirical studies support the view that aesthetics, product quality, and the accuracy of cost calculations are crucial determinants of consumer preferences, particularly for products with strong symbolic and cultural value.

3. Method, Data, and Analysis

This study employs a mixed-methods approach to obtain a more comprehensive understanding of how the aesthetics of wooden gravestones influence purchasing decisions among the community in Samarinda. This approach integrates both quantitative and qualitative analyses to generate richer and more in-depth findings. On the quantitative side, the study utilizes a structured survey to measure several key variables, namely aesthetics, product quality, the calculation of Cost of Goods Manufactured (COGM), and purchasing decisions. Meanwhile, the qualitative component is conducted through in-depth interviews involving consumers, wooden gravestone artisans, and community figures who possess cultural and religious knowledge related to burial traditions. Data from the survey were analyzed using descriptive statistics, regression techniques, and mediation testing, while interview data were examined through content analysis to identify major themes such as aesthetic preferences, production techniques, and pricing considerations during the purchasing process.

The research design adopted is a concurrent mixed-methods model, wherein quantitative and qualitative data collection and processing occur simultaneously. After both datasets are analyzed separately, the results are integrated during the final stage to produce a more holistic interpretation. The study population consists of residents of Samarinda who have previously purchased wooden gravestones as well as individuals with potential future purchasing needs. Artisans were also included as key informants due to their in-depth understanding of the production process and price determination. The sampling technique employed a combination of purposive sampling and snowball sampling. Approximately 120 respondents participated in the quantitative survey, while the number of qualitative participants was determined based on the attainment of data saturation.

Data collection was conducted through several methods: survey distribution, face-to-face interviews, field observations, and the compilation of supporting documents. The research instruments include

a Likert-scale questionnaire, an interview guide, an observation sheet, and documentation records. To ensure the reliability and validity of the instruments, content validity tests, construct validity assessments, and reliability measurements using Cronbach's Alpha were conducted. The study also adheres to recognized research ethics principles by obtaining informed consent from all participants, maintaining the confidentiality of personal information, and ensuring that all collected data are used solely for scientific purposes.

4. Result and Discussion

This section presents a comprehensive account of the data obtained through two research approaches, namely quantitative and qualitative methods. For the quantitative component, data were collected through a survey distributed to residents of Samarinda. The primary objective was to identify how the community perceives the aesthetics of wooden gravestones and the extent to which these aesthetic attributes relate to their purchasing decisions. Each respondent was asked to provide basic demographic information, including age, level of education, occupation, monthly income, and prior experience in purchasing or using wooden gravestones. Furthermore, respondents were asked to evaluate various design elements of wooden gravestones such as the type of wood used, carving styles, the presence of calligraphy, ornament layout, proportionality, and overall visual impression. Consumer perceptions were measured using a Likert scale to allow for quantitative processing and to capture respondents' level of agreement with statements regarding aesthetics and purchase intention.

Meanwhile, qualitative data were gathered through in-depth interviews with artisans, gravestone retailers, and several consumers who had previously bought such products. These interviews aimed to explore, in greater depth, the reasons behind consumers' preference for certain designs, their emotional and cultural considerations during purchase decisions, and the symbolic meaning of wooden gravestones within the social and cultural traditions of the Samarinda community. In addition to interviews, the study included direct observations at production sites such as carving workshops, artisans' workplaces, and retail stores. Through these observations, the researchers obtained a realistic understanding of the production process, carving techniques, material selection, and interactions between sellers and buyers.

Initial descriptive findings from demographic data show that most respondents fall within the productive age group, with educational backgrounds ranging from secondary school to higher education. Many respondents are employed as office workers, entrepreneurs, or informal sector laborers. Their income levels generally fall within the middle-income category, making price an important consideration in the purchase of wooden gravestones. Descriptive statistics such as mean, median, and standard deviation were applied to illustrate respondents' general perceptions of the aesthetics and quality of wooden gravestones offered by local artisans.

In the quantitative data analysis stage, multiple linear regression was employed to measure the extent to which aesthetic components influence purchasing decisions. Prior to the main analysis, validity and reliability tests were conducted to ensure that each questionnaire item measured the intended variables accurately and consistently. The regression results indicate that certain aesthetic aspects—such as the use of durable and valuable wood, refined carving details, and the inclusion of religious calligraphy—have a positive and significant influence on purchasing decisions. Conversely, designs perceived as disproportionate or visually unrefined were found to decrease consumer interest. These findings support the theory of servicescape, which posits that aesthetic elements in the physical environment shape consumer perceptions and preferences.

Further analysis using factor analysis was performed to identify clusters or dimensions of aesthetics considered most relevant by consumers. This analysis revealed that design harmony, carving sharpness, and the symbolic meaning of calligraphy are among the most dominant aesthetic factors. Additionally, difference tests such as t-tests and ANOVA were conducted to determine whether aesthetic perceptions differ based on age, income, occupation, or education level. The results suggest

that older respondents tend to place greater emphasis on spiritual meaning, whereas younger respondents focus more on visual creativity and design innovation.

The qualitative approach yielded several important insights. One key finding is that the people of Samarinda do not perceive aesthetics merely as a visual attribute but as a representation of cultural values and spiritual beliefs. Islamic calligraphy, for example, is regarded as an element that conveys religious significance and serves as a symbolic prayer for the deceased. Artisans also noted that the aesthetics of a gravestone are not merely decorative but represent a final tribute to the departed. They strive to maintain carving craftsmanship despite challenges such as rising material prices, limited availability of high-quality wood, shortages of skilled labor, and increasing competition from marble or stone gravestones.

Consumers interviewed stated that their purchasing decisions are influenced by a combination of factors, including design attractiveness, material quality, durability, price, and recommendations from family members or religious leaders. Suggestions from respected figures such as religious teachers or community elders carry considerable weight, particularly because wooden gravestones are considered part of a religious tradition that requires careful execution and respect.

From the qualitative findings, several core themes were identified. First, aesthetics serve as a primary differentiating factor among gravestone products. Second, the materials used constitute a critical aspect in determining product quality and durability. Third, practices related to Cost of Goods Manufactured (COGM) among artisans remain inconsistent, with many relying on estimates rather than systematic cost calculations. Fourth, selling prices often do not fully adhere to cost accounting principles, leading to inconsistent profit margins. Fifth, consumer perceptions indicate that higher prices are acceptable provided that the perceived aesthetic and quality value is aligned.

Integrating the findings from both quantitative and qualitative methods provides a holistic understanding of the role of aesthetics in influencing consumer purchasing behavior. Quantitative data map the measurable relationships and strengths between variables, while qualitative data provide deeper insight into the cultural, emotional, and contextual factors underlying consumer decisions.

The overall findings confirm that aesthetics and product quality are key determinants in purchasing decisions for wooden gravestones in Samarinda. The enhancement of aesthetic elements—such as more intricate carvings, meaningful religious calligraphy, and finer finishing techniques—indeed increases production costs and consequently raises the COGM. However, consumers remain willing to pay higher prices when they perceive that the aesthetic and quality values meet their expectations. This demonstrates the mediating role of COGM in the relationship between aesthetics/product quality and purchase decisions: higher aesthetic and quality levels lead to higher production costs, yet consumers continue to accept them as long as the value is justified.

The implications of this study highlight the importance for artisans to constantly improve design quality, select high-grade materials, and apply more accurate cost calculation systems. Strengthening artisans' knowledge of cost accounting will support the determination of more rational and competitive pricing. Local government and cultural institutions also hold a strategic role in supporting the sustainability of the wooden gravestone industry through training, technical assistance, and programs aimed at preserving traditional carving arts. Future studies are encouraged to expand the research scope to other regions and incorporate more diverse cultural perspectives to achieve a broader understanding of aesthetic dynamics in wooden gravestone production across different social contexts.

5. Conclusion and Suggestion

The results of both quantitative and qualitative data analyses reveal several key points that form the core findings of this study. First, the aesthetic elements of wooden tombstone products are shown to play a significant role in influencing the purchasing decisions of the Samarinda community. Visual components such as design form, carving details, wood selection, and artistic nuances embedded in the product shape consumers' perceptions of beauty and product identity. These findings support the servicescape framework (Widjajanta & Avrianti, 2009), which asserts that the physical conditions and appearance of a product can influence an individual's purchasing tendencies. The presence of Islamic calligraphy not only enhances aesthetic quality but also provides a spiritual value considered important by most consumers (Fitriani, 2012; Syafi'i & Masbukin, 2022). Likewise, the use of Arab-Malay script (Roza, 2017) contributes a distinctive cultural character that further shapes design identity. Thus, consumers' aesthetic preferences are driven not only by visual taste, but also by cultural values, symbolic meanings, and religious traditions embedded in the community (Chawari, 2000).

Second, product quality is found to exert a more dominant influence than aesthetics. Consumers place strong emphasis on wood durability, workmanship precision, finishing quality, and clarity of product information before making a purchase decision. This finding reinforces Agustini (2017), who highlighted that product quality, access to information, and trust are the primary variables shaping purchasing decisions. In the context of wooden tombstones, the reputation of the maker or producer also constitutes an important consideration.

Third, aesthetic elements and product quality collectively contribute to increasing the Cost of Goods Manufactured (COGM). Tombstones with more elaborate designs and higher-quality materials require greater production costs. Fourth, COGM is shown to partially mediate the relationship between aesthetics and quality on purchasing decisions. This indicates that consumers are willing to pay higher prices when they perceive that the product's aesthetic and quality attributes are proportional to its offered value.

Fifth, COGM recording practices among artisans remain inconsistent. However, artisans who implement systematic cost recording are able to determine more proportional pricing and maintain the sustainability of their businesses.

From a theoretical standpoint, this study enriches the literature on the relationship between product attributes, cost accounting, and consumer behavior. Practically, the findings encourage MSMEs to improve cost recording, conduct product segmentation based on quality levels, and carry out market preference testing regarding aesthetic aspects. Government institutions may also contribute through training, technical assistance, and improved access to raw materials. Future studies are recommended to expand the geographical scope and incorporate financial analyses of artisans.

The limitations of this study lie in its restricted geographic scope, limited research variables, and potential biases arising from survey and interview methods; thus, caution is required when interpreting the results.

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