



Pricing Strategy for Pharmaceutical Products to Improve Profitability: A Case Study of Eliezer Sejahtera Main Clinic Pharmacy, Nabire

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Abstrak: Penetapan harga jual produk kefarmasian merupakan elemen strategis dalam manajemen farmasi yang berdampak langsung terhadap profitabilitas klinik. Penelitian ini bertujuan untuk menganalisis proses penetapan harga dan mengevaluasi pengaruh strategi harga terhadap peningkatan keuntungan pada Instalasi Farmasi Klinik Utama Eliezer Sejahtera Nabire. Menggunakan pendekatan studi kasus kualitatif, data diperoleh melalui wawancara mendalam, observasi, dan dokumentasi internal. Hasil penelitian menunjukkan bahwa strategi cost-plus pricing diterapkan dengan dasar harga pokok pembelian, ditambah margin keuntungan dan mempertimbangkan regulasi pemerintah seperti HET. Strategi ini terbukti mampu menjaga stabilitas keuangan dan loyalitas pasien. Namun, tantangan seperti fluktuasi harga distributor dan daya beli masyarakat menjadi hambatan dalam optimasi keuntungan. Rekomendasi strategis mencakup evaluasi harga berkala, penggunaan teknologi untuk pengelolaan stok dan harga, serta pengembangan skema harga fleksibel berdasarkan segmen pasien. Temuan ini memberikan kontribusi praktis bagi pengelola layanan farmasi di klinik dan menjadi acuan dalam merancang kebijakan harga yang berkelanjutan dan adaptif terhadap dinamika pasar.

Kata kunci: Penetapan harga, produk kefarmasian, cost-plus pricing, keuntungan klinik, studi kasus

Abstract: Pricing of pharmaceutical products is a strategic component in pharmacy management that directly influences a clinic's profitability. This study aims to analyze the pricing process and evaluate the impact of pricing strategies on profit improvement at the Pharmacy Installation of Klinik Utama Eliezer Sejahtera Nabire. Employing a qualitative case study approach, data were collected through in-depth interviews, field observations, and internal document analysis. The findings reveal that the clinic applies a cost-plus pricing strategy, which calculates selling prices based on purchase cost, operational expenses, and a predefined profit margin, while adhering to government regulations such as the Highest Retail Price (HET). This strategy has contributed to financial stability and patient loyalty; however, challenges such as fluctuating distributor prices and low consumer purchasing power hinder optimal profit realization. Strategic recommendations include regular price evaluations, implementation of digital inventory and pricing systems, and the development of flexible pricing schemes tailored to patient segments. The study offers practical insights for pharmacy service managers and serves as a reference for developing adaptive and sustainable pricing policies in clinical settings.

Keywords: Pricing strategy, pharmaceutical products, cost-plus pricing, clinical profitability, case study

INTRODUCTION

Study Background

Pharmaceutical services are an integral component of the healthcare system, functioning not only in the distribution of medicines but also as a strategic revenue source for healthcare facilities such as hospitals and clinics. Within this context, determining the selling price of pharmaceutical products is a critical factor influencing the profitability of pharmacy units. Excessively high selling prices may reduce patients' access to medicines, whereas prices set too low can erode the financial gains of healthcare facilities (Kotler & Keller, 2016; [Roreng & Halik, 2025](#)). The Eliezer Sejahtera Main Clinic in Nabire, a primary healthcare provider in eastern Indonesia, faces the challenge of balancing price affordability with the necessity to maintain profitability. The pricing of pharmaceutical products in this clinic is significantly affected by fluctuations in purchase prices from distributors, the limited purchasing power of the community, and government regulations such as the Highest Retail Price (Harga Eceran Tertinggi, HET) and BPJS policies. Misalignment between the implemented pricing strategy and actual market conditions has resulted in suboptimal profit margins; in some cases, selling prices have even exceeded the HET, posing potential risks of regulatory violations ([Putri & Safitri, 2022](#); [Sari, 2020](#)).

Internal data reveal that of the ten types of medicines analyzed, eight were sold above the HET, indicating a discrepancy between pricing practices and the national pricing policy. Table 1 summarizes the differences between the Pharmacy Selling Price (Harga Jual Apotek, HJA) and the HET at the Eliezer Sejahtera Main Clinic in Nabire.

Table 1. Comparison of Pharmacy Selling Prices (HJA) and Maximum Retail Prices (HET)

No	Name of Medicine	HET (Rp)	HJA (Rp)	Difference (Rp)	Information
1	Clopidogrel 75 mg	15.000	91.544	-76.544	Below HET
2	Azithromycin 500 mg	18.000	75.038	-57.038	Below HET
3	Med A	20.000	23.000	+3.000	Above HET
4	Med B	12.000	14.500	+2.500	Above HET
...	...	...	...	...	...

Source: Primary data from observations (2025)

Inaccurate selling price determination can lead to stagnant revenue, reduced competitiveness, and even potential legal violations. Conversely, an adaptive pricing strategy—grounded in cost calculations and aligned with local market conditions—can serve as a viable approach to maintaining a balance between profitability and public service (Meroekh et al., 2018; [Wijaya, 2021](#)). Therefore, an in-depth evaluation of the pricing strategy implemented in pharmacy installations is essential to ensure that product selling prices accurately reflect costs, value, and applicable regulations ([Hikbal et al., 2024](#); [Pagiling et al., 2024](#)).

The urgency of this research lies in the pressing need for a more systematic, transparent, and adaptive pricing strategy within clinic-based pharmacy installations. Amid government regulatory pressures, fluctuating distributor prices, and the limited purchasing power of communities—particularly in underdeveloped areas such as Nabire—this study offers a significant contribution by developing a data-driven strategic pricing framework. Furthermore, the findings can serve as a practical reference for clinic managers and policymakers in enhancing operational efficiency and ensuring the sustainability of pharmaceutical services.

LITERATURE REVIEW

Grand Theory: Pricing Strategy Theory

This study is grounded in Pricing Strategy Theory, which posits that price determination is not merely an operational activity but rather a component of a business strategy integrated with an organization's long-term objectives. According to Kotler and Keller (2016), a pricing strategy represents a company's effort to determine the exchange value of a product in a way that generates profit margins while simultaneously creating value for consumers. In the context of healthcare facilities such as clinics or pharmacy installations, pricing strategies reflect a balance between cost efficiency, government regulations, and patients' purchasing power ([Wijaya, 2021](#)).

Within this theory, several approaches to pricing strategy are recognized, including:

- **Cost-plus pricing** (based on cost plus margin)
- **Competitive pricing** (based on market price)
- **Value-based pricing** (based on perceived customer value)

This research adopts the **cost-plus pricing** framework as its primary basis, whereby the selling price is determined by the cost of goods sold (COGS) plus a specified profit margin (Meroekh & Foenay, 2018; [Sari, 2020](#)).

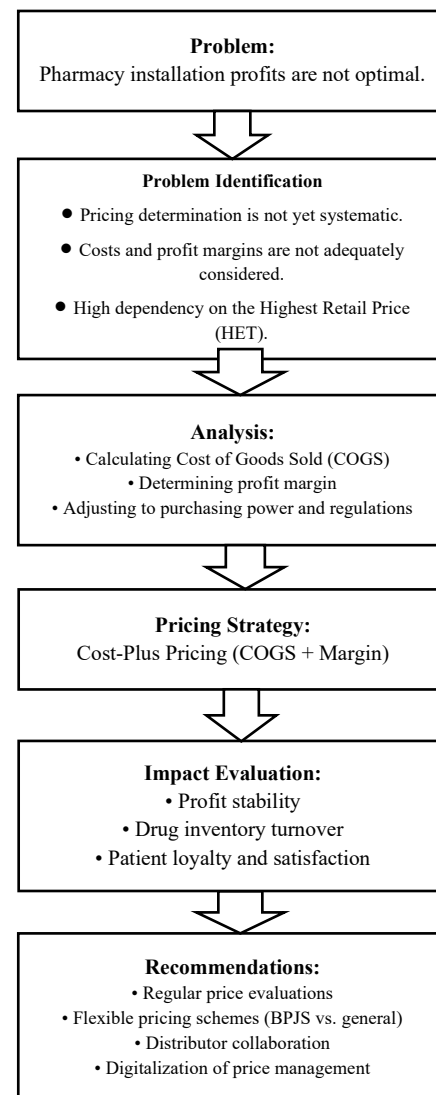
Operational Definitions of Key Concepts

In this study, several key concepts are operationally defined to ensure clarity and precision in the analysis. **Selling price determination** refers to the strategic process of setting the price of medicines or pharmaceutical products based on cost structure and internal policies, while taking into account government regulations such as the Highest Retail Price (HET) and financing systems such as BPJS. **Pharmaceutical products** are defined as all forms of medicinal preparations, both generic and patented, distributed through the clinic's pharmacy installation as part of primary healthcare services. **Profitability** is understood as the difference between sales revenue and the total operational costs incurred by the clinic, both direct and indirect ([Lesmana & Widiawati, 2020](#); [Sari, 2020](#)). **Cost of Goods Sold (COGS)** refers to the total acquisition cost of medicines from distributors, including related operational expenses such as taxes, storage, and labor.

Conceptual Perspective of the Study

Given that this research employs a qualitative approach, the epistemological foundation adopted is the interpretivist perspective. This approach assumes that social reality, including in the context of pricing, is shaped by social interactions, lived experiences, and the subjective meanings constructed by those involved in pricing decisions. Therefore, it is essential to understand how management, pharmacy staff, and even patients perceive pricing practices as part of the clinic's sustainability strategy ([Sabandar et al., 2022](#)). This perspective enables the researcher to capture social and institutional dynamics that cannot always be fully explained through quantitative approaches (Creswell & Poth, 2018). In this regard, pricing policy functions not only as a financial instrument but also as a social mechanism mediating between business needs and equitable access to healthcare services.

Research Flow



Source: Author (2025)

Figure 1. Research Flow

This research originates from the core issue of suboptimal profitability in the pharmacy installation of the Eliezer Sejahtera Main Clinic in Nabire. Further problem identification revealed the absence of regular price evaluations, the use of a pricing method that does not systematically account for the Cost of Goods Sold (COGS) and profit margins, and a heavy reliance on government price regulations such as the Highest Retail Price (HET).

Based on this identification, an analysis was conducted on the key components of price determination, namely the cost base (COGS), profit margin, and consumer purchasing power. The pricing strategy observed in practice was cost-plus pricing, in which the selling price is

determined by adding a predetermined profit margin to the cost.

Subsequently, the impact of this strategy was evaluated in terms of profitability, the effectiveness of medicine stock turnover, and patient satisfaction. Based on the evaluation results, this study offers several strategic recommendations, including the need for regular price reviews, the development of pricing schemes tailored to patient segments (BPJS versus general), collaboration with distributors, and the utilization of technology in stock and price management.

METHODOLOGY

This study employs a qualitative approach with a case study method, aiming to gain an in-depth understanding of the pricing strategies for pharmaceutical products at the Pharmacy Installation of the Eliezer Sejahtera Main Clinic in Nabire. The case study design was selected as it allows the researcher to explore the processes and practices of price determination holistically within a real-world context, particularly within the complex dynamics of pharmaceutical services influenced by various internal and external factors. This approach is descriptive-analytical, focusing on how pricing policies are established, implemented, and how they impact profitability as well as consumer satisfaction.

The research site is the Pharmacy Installation of the Eliezer Sejahtera Main Clinic, located in Nabire Regency, Central Papua Province. The clinic was purposively selected as it is one of the main referral clinics in the region with an established pricing system that has not yet been scientifically documented. The study was conducted over one month, in May 2025. During this period, field data were collected through interviews, observations, and document analysis.

The study population consists of all parties directly involved in the pricing and distribution processes of pharmaceutical products at the Eliezer Sejahtera Main Clinic. The sample includes two categories of informants: (1) internal stakeholders, such as the head of the pharmacy installation, finance staff, and clinic management; and (2) patients or consumers purchasing medicines from the pharmacy installation. The sampling technique applied was purposive sampling, selecting informants based on relevance, involvement, and experience in the pricing process. A total of five internal informants

and three external informants (patients) were interviewed in depth.

Data collection was conducted through three primary methods. First, semi-structured in-depth interviews to obtain insights from informants regarding pricing processes, applied strategies, managerial considerations, and perceptions of the pricing policy's effectiveness. Second, field observation, in which the researcher directly observed pricing management and medicine distribution practices within the pharmacy installation. Third, document analysis, including the review of medicine price lists (HJA), cost of goods sold (COGS), financial reports, and internal policies on profit margins and the implementation of the Highest Retail Price (HET).

The data analysis process follows the model of Miles and Huberman (2014), comprising three main stages: (1) data reduction, involving the selection and simplification of interview and documentation findings into key themes such as pricing strategies, price determinants, and profit implications; (2) data display, presenting information in the form of descriptive narratives, profit margin tables, and comparisons between HJA and HET to facilitate interpretation; and (3) conclusion drawing and verification, where the researcher formulates the main findings and conducts cross-checks across data sources to ensure validity.

To maintain data credibility, the researcher applied both source and method triangulation by comparing interview results, field observations, and documentation to obtain a comprehensive and consistent perspective. Validity was further strengthened through member checking with key informants to confirm that the researcher's interpretations aligned with respondents' actual experiences. This research does not aim for statistical generalization but rather provides a deep contextual understanding of pricing practices in regionally based pharmaceutical service delivery at the clinic level.

RESULTS AND DISCUSSION

Respondent Characteristics

The respondents in this study were divided into two main groups: internal respondents (clinic management and pharmacy installation staff) and external respondents (patients/consumers). The internal respondents comprised five informants: the head of the pharmacy installation, a finance staff member, the clinic director, and two

pharmaceutical technical personnel. All informants had more than three years of work experience and were directly involved in the processes of procurement, price determination, and medicine distribution.

The external respondents consisted of three patients who had purchased medicines at the Eliezer Sejahtera Main Clinic either on a regular basis or occasionally. They represented diverse socio-economic backgrounds—two patients were covered by the national health insurance scheme (BPJS), while one patient paid out-of-pocket.

Pharmaceutical Product Selling Price Determination Process

Interview findings with the head of the pharmacy installation revealed that price determination was based on the purchase cost from distributors, supplemented by operational expenses such as staff salaries, electricity, and logistics. The method applied was *cost-plus pricing*, in which a profit margin ranging from 10% to 25% was added, depending on the type of medicine and the patient category (BPJS-insured versus general patients).

“Price determination in our clinic is based on the purchase price from the pharmaceutical wholesaler (PBF), plus value-added tax (VAT) and a profit margin of approximately 15–20%. Some medicines have a government-mandated Highest Retail Price (Harga Eceran Tertinggi, HET) that must be followed, but many others are adjusted to accommodate operational costs,” (Mrs. Margaretha, Head of the Pharmacy Installation).

Price determination also takes into account government regulations, particularly for generic medicines subject to the *Harga Eceran Tertinggi* (HET, Highest Retail Price). However, the data indicate that some branded and patented medicines are sold above the HET because achieving a sufficient profit margin is difficult when the *Harga Neto Apotek* (HNA, Pharmacy Net Price) is close to the HET.

“Sometimes the price from the distributor is almost the same as the HET. If we sell it strictly at the HET, there will be no margin. That is why, for certain medicines, we increase the price slightly,” (Mr. Yance, Finance Staff of the Clinic).

To clarify this phenomenon, a comparative analysis was conducted between the *Harga Jual Apotek* (HJA, Pharmacy Selling Price) and the HET for several medicines available at the Pharmacy Installation of Klinik Utama Eliezer Sejahtera Nabire. Table 1 presents the differences between HJA and HET, as well as the resulting profit margins.

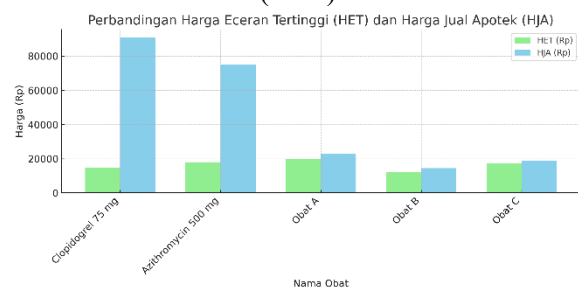
Table 2. Analysis of Differences and Margins Between HJA and HET for Several Drugs

Name of Medicine	HET (Rp)	HJA (Rp)	Difference	Margin (%)
Clopidogrel 75 mg	15000	91000	76000	506.67
Azithromycin 500 mg	18000	75000	57000	316.67
Med A	20000	23000	3000	15
Med B	12000	14500	2500	20.83
Med C	17500	19000	1500	8.57

Source: Author (2025)

Subsequently, to provide a visual representation of the price comparison, Figure 2 illustrates the differences between the *Harga Jual Apotek* (HJA, Pharmacy Selling Price) and the *Harga Eceran Tertinggi* (HET, Highest Retail Price).

Figure 2. Comparison Chart of Pharmacy Selling Price (HJA) and Highest Retail Price (HET)



Source: Author (2025)

From the graph and table, it is evident that several medicines are sold at prices significantly above the *Harga Eceran Tertinggi* (HET, Highest Retail Price), indicating an effort to maintain profit margins despite the potential risk of exceeding the maximum price regulation.

Impact of Pricing Strategy on Profitability

The *cost-plus pricing* strategy implemented by the clinic has contributed to financial stability, providing sufficient profit margins to cover operational expenses. In the short term, this approach has proven effective, particularly when

periodic price adjustments are made in response to fluctuations in distributor prices.

"We have adjusted the margin several times, especially when operational costs increase. However, the principle is to remain competitive so that patients do not move to other pharmacies," (Clinic Director).

Nevertheless, weaknesses were identified in the consistency of price evaluations. Several errors in margin markups have occurred, resulting in decreased profitability and patient complaints regarding perceived high prices. These issues prompted management to conduct a system review and provide staff training on pricing calculations.

Factors Influencing Pricing

The findings indicate that pricing decisions in the clinic's pharmaceutical installation are shaped by five primary factors:

1. **Cost of Goods Purchased** – Distributor prices serve as the fundamental basis for price calculation.
2. **Operational Costs** – Including salaries, electricity, and logistics expenses.
3. **Government Regulations** – Particularly the *Harga Eceran Tertinggi* (HET) and the BPJS reimbursement scheme.
4. **Patient Purchasing Power** – Prices are adjusted to remain affordable, especially for non-BPJS patients.
5. **Local Competition** – The presence of other pharmacies in Nabire requires maintaining competitive price levels.

"We cannot set prices too high because patients can easily go to outside pharmacies, so adjustments must be made according to local conditions," (Head of Pharmaceutical Installation).

In addition, price fluctuations from distributors and irregular medicine deliveries present significant challenges, especially in geographically remote areas such as Nabire, where logistical access is limited.

Patient Perceptions of Pricing and Service

Patient respondents expressed varied perceptions regarding the prices of medicines. Most patients considered the prices reasonable, particularly for medicines covered by BPJS.

However, non-BPJS patients noted that certain branded generic medicines were more expensive compared to prices at external pharmacies.

"If I use BPJS, it's fine, but when paying out-of-pocket it can be expensive, so sometimes I buy outside," (Consumer 3).

Beyond price considerations, factors such as convenience, trust in the authenticity of medicines, and the efficiency of pharmacy services significantly influenced purchasing decisions.

"I still buy here because the process is fast and hassle-free, especially right after a consultation. Even if it's slightly more expensive, I trust the medicines from this clinic," (Consumer 1).

Discussion

This study successfully addressed the three research questions. First, the pricing process is conducted manually using a cost-plus pricing approach, taking into account the cost of goods purchased and a profit margin. Second, this strategy has been effective in maintaining profit stability, although it is not without weaknesses, such as the lack of regular evaluations and the risk of inaccurate markups. Third, the factors influencing price determination include the cost of goods sold, operational expenses, government regulations, patient purchasing power, and local competition—aligning with established pricing theories in pharmaceutical services (Kotler & Keller, 2016; [Sari, 2020](#)).

These findings are consistent with [Wijaya's \(2021\)](#) and [Lambe & Halik, \(2025\)](#) study, which emphasizes that markup-based pricing strategies must be accompanied by regular monitoring to prevent disadvantages for both patients and healthcare facilities. Furthermore, consumer perspectives in this study underscore the importance of price transparency and service enhancement as key elements in fostering patient loyalty.

CONCLUSION

This study concludes that the pricing strategy for pharmaceutical products at Klinik Utama Eliezer Sejahtera Nabire is implemented through a cost-plus pricing approach, taking into account the purchase price, profit margin, and government regulations such as the Highest Retail

Price (Harga Eceran Tertinggi, HET). The pricing process is conducted internally and manually, with margin adjustments based on the type of medicine and patient category. While this strategy generally supports the clinic's operational stability, it is not yet accompanied by a fully structured price evaluation system.

The findings indicate that factors such as fluctuations in distributor prices, operational costs, patient purchasing power, and local market competition significantly influence pricing policies. In certain cases, selling prices exceeded the HET, reflecting the tension between maintaining profit margins and complying with government regulations. This underscores the need for a pricing system that is adaptive and integrated with the dynamics of the local market.

The impact of the current pricing strategy is evident in two main aspects. First, from a profitability perspective, it helps maintain revenue stability, albeit not at its full potential. Second, from the patient's perspective, the price perception is generally positive, particularly due to trust in service quality and convenience. Nevertheless, some self-paying patients continue to compare medicine prices with those offered by more competitive external pharmacies.

Theoretically, this research reinforces the notion that pricing in the healthcare sector is not merely a mathematical calculation but also a strategic and contextual decision. It contributes to the literature on cost-based pricing practices in primary healthcare services, especially in regions facing geographical and socio-economic challenges such as Nabire. The practical implication is the need for a transparent, data-driven pricing system tailored to different patient segments, in order to ensure operational sustainability and regulatory compliance.

This study has several limitations, including the small number of informants and the focus on a single clinic in Central Papua, which limits the generalizability of the findings to other healthcare facilities. Additionally, quantitative data—such as net profit figures or month-to-month margin comparisons—were not analyzed in depth.

For future research, a comparative study involving multiple healthcare facilities in various regions with different market characteristics and policies is recommended. Further studies could also expand the analysis by employing a mixed-methods approach to comprehensively address

both the strategic and quantitative dimensions of pharmaceutical pricing systems.

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