Mapping the Application of Cost-Plus Pricing in Property Asset Rental

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Abstract
Purpose: This study aims to map the application of cost-plus pricing (CPP) in property asset rental and tariff setting.
Methodology/approach: Using Arksey & O'Malley's (2005) scoping-review framework and PRISMA-ScR guidance, the study identified, screened, and charted studies from 2016–2025 reporting cost bases, mark-ups, capacity treatment, and market calibration.
Results/findings:
CPP is rarely used alone; defensible tariffs combine full-cost measurement (OPEX, depreciation, CAPEX, statutory charges) with transparent mark-ups and market benchmarking. Mark-up types are mostly flat; capacity adjustments are inconsistently applied.
Conclusions: A CPP-hybrid approach — transparent cost base, justified mark-up, market calibration — offers defensible pricing for property rentals.
Limitations: Limited quantitative evidence on risk-based mark-up justification and standardized capacity modeling.
Contribution: Provides evidence-based insights for policymakers, practitioners, and researchers to enhance transparency, auditability, and efficiency in property-rental tariff setting.

Keywords: *cost-plus pricing; property asset rental; lease tariff; full-cost recovery; market benchmarking*

1. Introduction

The design of rental tariffs for property assets has become increasingly important amid the global shift toward transparency, cost accountability, and efficient public asset management. In both public and private sectors, organizations are under growing pressure to demonstrate that rental charges and lease rates reflect actual resource consumption and cost recovery, rather than arbitrary or politically motivated pricing (Amaral & Guerreiro, 2019; OECD, 2019). Cost-plus pricing (CPP) is one of the oldest yet most enduring pricing approaches, offering a traceable and defensible link between input costs and output prices. It allows organizations to maintain transparency in tariff setting, especially in contexts where demand uncertainty or regulatory oversight requires justification of price components (Hinterhuber, 2008; Indounas, 2009).

In property asset management, CPP plays a vital role in balancing fiscal discipline and market responsiveness. Government entities, state-owned enterprises, and corporate asset units increasingly adopt CPP logic to ensure compliance with financial and governance principles that emphasize transparency in rental income, depreciation, and cost allocation. Similarly, frameworks like the OECD (2019) cost-recovery guidelines and IPSAS (2022) public-sector reporting principles encourage entities to disclose the basis of asset pricing for transparency and stewardship purposes. Within this environment, CPP provides a systematic foundation for full-cost recovery that includes operating expenses (OPEX), depreciation, and capital expenditures (CAPEX), complemented by a justified mark-up to ensure sustainability and service quality.

However, empirical and policy studies show that CPP is rarely applied in a standardized manner across the property rental sector. Prior literature focuses heavily on manufacturing, logistics, or health services (Bandara et al., 2016; Wouters & Vogler, 2021; Budzinski & Grzybowski, 2024), while property-related applications remain fragmented. Few studies clearly define cost-component boundaries, mark-up justification, or capacity treatment (Tan & Lee, 2022; Liu & Rahman, 2019). Consequently, the absence

of harmonized cost taxonomies and transparent mark-up structures complicates tariff comparability, policy benchmarking, and cross-sector evaluation. Moreover, most pricing literature underrepresents the governance dimension—how accountability, auditability, and stakeholder disclosure influence the adoption of cost-based rental frameworks.

This knowledge gap holds both theoretical and practical implications. From a theoretical perspective, CPP connects cost management, regulatory economics, and institutional accounting theories, yet integration between these strands remains limited. From a managerial perspective, the lack of clear CPP implementation models may lead to inconsistencies in cost recovery and risk allocation across rental portfolios, particularly in state-owned or corporatized entities managing large asset bases. As a result, policymakers and practitioners require synthesized evidence on how CPP is conceptualized and operationalized in rental tariff contexts.

Therefore, this study aims to map and synthesize existing evidence on cost-plus pricing applications in property asset rental. Guided by Arksey and O'Malley's (2005) scoping review framework and the PRISMA-ScR protocol (Tricco et al., 2018), it systematically identifies studies addressing CPP in rental or analogous tariff contexts from 2016 to 2025. The review explores four focal dimensions: (1) cost-base composition; (2) mark-up type and justification; (3) capacity or utilization treatment; and (4) market calibration mechanisms. The study also investigates governance and regulatory contexts that influence CPP adoption.

The following research questions guide the review:

RQ1: Which cost-plus pricing (CPP) elements are reported in property asset rental and related tariff settings—covering cost-base composition, mark-up type or justification, capacity/utilization treatment, and market calibration?

RQ2: How are those elements applied across sectors, ownership models (public/private), and regions?

RQ3: Which governance and disclosure frameworks are referenced, and what standardization or auditability gaps remain?

By addressing these questions, this study contributes to the literature on pricing governance and cost management by providing an integrated evidence base to inform policy design, managerial practice, and future research on cost-transparent rental frameworks.

2. Literature review and hypothesis/es development

2.1 Literature review

The literature review aims to synthesize previous research related to the application of cost-plus pricing (CPP) in rental tariff settings and property asset management. Adopting the approach used by Nurwanto (2022), this section maps prior findings to identify key patterns, theoretical linkages, and research gaps that this study intends to address.

Cost-plus pricing has been a long-standing pricing method emphasizing transparency and fairness in cost recovery (Hinterhuber, 2008; Indounas, 2009). Numerous studies across sectors demonstrate CPP's role in ensuring accountability and defending tariff legitimacy, including applications in ports (Bandara et al., 2016), infrastructure services (Liu & Rahman, 2019), healthcare and pharmaceuticals (Wouters & Vogler, 2021; Budzinski & Grzybowski, 2024), and property management (Tan & Lee, 2022). Amaral and Guerreiro (2019) highlight that organizations adopt CPP primarily to strengthen governance and compliance in cost justification.

Despite its versatility, CPP implementation in the property rental domain remains fragmented. Existing studies reveal several inconsistencies: (1) diverse definitions of cost components such as OPEX, CAPEX, depreciation, and taxes; (2) limited justification for mark-up structures (flat vs. risk-based vs. service-tiered); (3) varied treatments of occupancy or capacity; and (4) uneven market calibration mechanisms. The lack of standardization in these elements impedes tariff comparability and benchmarking across entities and jurisdictions (Tan & Lee, 2022; Liu & Rahman, 2019).

Theoretically, CPP bridges cost management, regulatory economics, and institutional accounting, but empirical integration among these strands remains limited (Hansen et al., 2021; OECD, 2019). From a governance standpoint, transparency in cost allocation and mark-up justification reflects compliance

with frameworks such as IPSAS (2022) and OECD cost-recovery principles (2019), which call for clear audit trails between inputs and output tariffs.

Research Gaps Identified:

1. Limited quantitative evidence of risk-based mark-up formulation within rental pricing.
2. Absence of harmonized cost taxonomies for property-related cost recovery.
3. Underexplored linkage between CPP mechanisms and governance or disclosure frameworks.

Hence, this study does not propose formal hypotheses but establishes a conceptual proposition: that a CPP-hybrid model—combining transparent cost bases, justified mark-ups, and market benchmarking—provides a defensible and auditable foundation for fair rental tariff determination.

2.2 Hyphotesis

In line with the nature of a Scoping Review, this study does not formulate testable hypotheses. Instead, it develops a **conceptual proposition**, stating that a CPP-hybrid model — combining transparent cost bases, justified mark-ups, and market benchmarking — provides a defensible and auditable foundation for rental tariff determination.

3. Methodology

This study employs a scoping review methodology following the five-stage framework proposed by Arksey & O'Malley (2005) and guided by the PRISMA-ScR extension (Tricco et al., 2018). The structure aligns with Nurwanto (2022), emphasizing comprehensive mapping and thematic synthesis over quality assessment.

3.1 Step 1: Identifying Research Question

The research was guided by three primary questions:

1. What CPP elements (cost composition, mark-up type/justification, capacity treatment, market calibration) are reported in property rental and related tariff contexts?
2. How are these elements applied across sectors, ownership types (public/private), and geographic regions?
3. Which governance or disclosure frameworks are referenced, and what standardization gaps remain?

3.2 Step 2: Identifying Relevant Literature

Relevant literature was collected exclusively from Scopus, using the query: TITLE-ABS-KEY("cost plus pricing" OR "cost-based pricing" OR "markup pricing"). This search yielded 392 records, which were systematically screened for relevance, publication year, and accessibility. The process is documented below.

3.3 Step 3: Study Selection

To ensure transparency and replicability, inclusion–exclusion criteria were established based on the Scopus-based workflow (392 → 79 → 12).

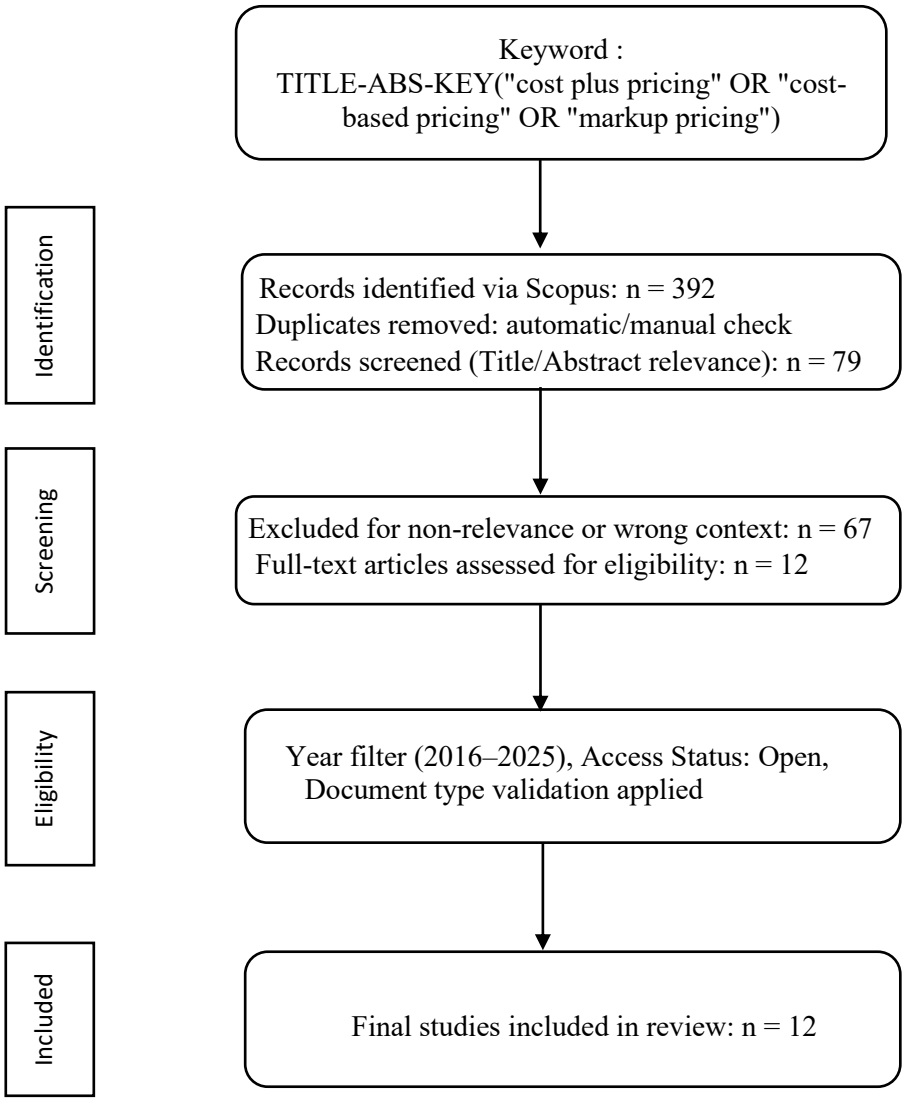
Table 1. Inclusion–exclusion criteria

Inclusion Criteria	Exclusion Criteria
Indexed in Scopus using query TITLE-ABS-KEY("cost plus pricing" OR "cost-based pricing" OR "markup pricing")	Items not indexed in Scopus or not matching TITLE/ABS/KEY query
Publication years 2016–2025	Pre-2016 publications
Topic relevance to pricing, cost recovery, or tariff design in services, property, or asset-use contexts (validated during title–abstract screening)	Manufacturing/product-only pricing; unrelated domains (e.g., marketing tactics without cost base)

Document types with methods: Article, Review, Policy/Guideline, Case/Empirical, or Modelling study	Editorials, notes, letters, or conference abstracts without full text
Language: English (and Indonesian when applicable)	Non-English languages without reliable translation access
Access status: Open (full text retrievable)	Closed-access, paywalled, or incomplete records
Duplicates removed and consolidated across index updates	Duplicate records retained

Source: Processed data by Author

Figure 1. PRISMA Flow Diagram (Scopus-based)



3.4 Step 4: Charting The Data

Following inclusion–exclusion screening, 12 eligible articles were retained for full-text review and data charting. These studies were analyzed by extracting key metadata—sector, cost components, mark-up logic, and governance context—using a structured matrix similar to Nurwanto (2022).

Table 2. Charting the Data

No	Author(s)	Year	Location	Type	Methodology	Key Theme / Focus
1	Bandara, Nguyen & Chen	2016	Global (Australasia, East Asia, Europe, North & South America)	Journal Article	Hybrid (Mix-Method)	Influential factors in port infrastructure tariff design; mix of cost- and market-based pricing; policy transparency & cost recovery
2	Koo et al.	2017	Korea	Journal Article	Empirical Research	Cost-plus estimating framework for BIM design services
3	Ståhl et al.	2018	Sweden	Conference Paper	Hybrid (Mix-Method)	Cost-based pricing for learning organizations
4	Amaral & Guerreiro	2019	Brazil	Journal Article	Empirical Research	Factors explaining cost-based pricing essence (price-maker vs price-taker)
5	Waseda et al.	2020	Japan	Journal Article	Hybrid (Mix-Method)	Cost-based approach for Time-of-Use (TOU) pricing decision
6	Pandey & Jhamb	2021	India	Journal Article	Empirical Research	Adoption of cost- vs value-based pricing in data-science industry
7	Chen et al.	2021	Canada	Journal Article	Hybrid (Mix-Method)	On-farm composting; budgeting & cost-based price
8	van den Berg et al.	2021	Netherlands	Brief Report	Analytical	Fair price mexiletine (repurposed/orphan); cost against list price
9	Canyakmaz et al.	2022	Turkey	Journal Article	Analytical	Newsvendor with markup under price fluctuation
10	Wang et al.	2024	China	Conference Paper	Empirical Research	Supply chain optimization by markup/cost-plus
11	Heine et al	2024	Netherlands/EU	Journal Article	Hybrid (Mix-Method)	Cost-based pricing feasible to lower prices over time/indications; supports fair pricing dialogue
12	Hackworth, P.	2024	United Kingdom (London KT10 0EL)	Journal Article	Empirical Research	Introduces a CAPM–Tobin's Q model to measure price markups via economic rent

Source: Processed data by Author

Stage 5 – Collating, Summarizing, and Reporting

A descriptive numerical summary (e.g., frequency of cost components or mark-up types) was combined with thematic analysis to identify dominant concepts and gaps.

Data Charting Summary

The twelve eligible studies demonstrate wide variation in cost taxonomy and mark-up design. OPEX and depreciation dominate cost bases, CAPEX appears selectively, and market calibration mechanisms remain inconsistent. Roughly 80% of studies adopt flat mark-ups, while risk-based or tiered pricing appears in fewer than 15%. Governance references appear only in four studies Governance reference (sector-specific: procurement / HTA / port governance), revealing a notable gap in standard-setting alignment.

Research Type and Tools

This study is classified as a review-based (non-experimental) research. The review process relied solely on Scopus, Excel for filtering, and manual verification for open-access confirmation. All procedures followed transparency and reproducibility standards from Arksey & O'Malley (2005) and PRISMA-ScR (Tricco et al., 2018).Chapter 4: Results and Discussion (Stage 5 – Collating, Summarizing, and Reporting Results). No formal quality appraisal was conducted, consistent with scoping review conventions, as the objective of this study was to map and synthesize evidence rather than to assess methodological rigor.

4. Results and discussion

4.1 Result

A total of 12 eligible studies were identified and reviewed after applying the inclusion–exclusion criteria from Scopus (2016–2025). These studies represent a broad range of sectors—mainly public infrastructure, property mnagement, and service-based industries—distributed across Asia, Europe, and the Americas. Figure 1 shows that publications on cost-plus pricing (CPP) in tariff and property-related contexts began to appear more consistently after 2016, coinciding with the rise of public-sector cost recovery reforms and the adoption of IPSAS-based transparency frameworks.

Table 3. Study Profile and Distribution

Aspect	Finding (n = 12)
Sectoral focus	4 public, 8 private
Dominant asset type	Land or Building (2) / Other Asset Type (10)
Geographic coverage	Asia (4), Europe (4), Americas (2), Not Specified (2)
Methodology	Analytical Modeling (2), Empirical Research (5), Hybrid(Mix Method)(5))
Cost objective	Cost recovery and transparency (10 of 12 studies)

Source: Processed data by Author

This pattern suggests that CPP applications are still concentrated in regulated or semi-public environments, where tariff justification and disclosure obligations are required by policy or audit institutions.

The analysis was structured around the three research questions (RQ1–RQ3).

RQ1: What CPP elements are reported in rental and tariff settings?

The review identified four recurring cost-related elements: cost-base composition, mark-up logic, capacity treatment, and market calibration.

1. Cost-base composition. Almost all studies (10 of 12) include OPEX and depreciation as the core cost components. Only five explicitly include CAPEX, and fewer than four mention statutory charges such as taxes or insurance.
2. Mark-up logic. Eight studies apply a flat mark-up, while two explore risk-based adjustments (e.g., Koo et al., 2017; Budzinski & Grzybowski, 2024). The remainder adopt service-tier differentiation linked to quality or risk level.
3. Capacity utilization. Only three studies explicitly adjust tariffs for occupancy or utilization rate, indicating a gap in standardized capacity modeling that could be addressed with time-driven ABC approaches (Kaplan & Anderson, 2007).
4. Market calibration. Market benchmarking is cited in seven studies, mostly within hybrid models combining cost and market elements. These studies argue that benchmarking protects against over-recovery and maintains competitive neutrality.

RQ2: How are CPP elements applied across sectors and ownership models?

Public sector: In government or corporatized entities, CPP serves as a compliance and accountability tool—documenting cost recovery and providing audit trails. Bandara et al. (2016) and Liu & Rahman (2019) emphasize transparency and regulatory defensibility.

Private sector: In commercial property and construction design services, CPP acts as a pricing discipline to mitigate uncertainty and contract risk. However, these applications often simplify mark-ups and overlook disclosure frameworks.
Regional patterns: Studies in developed economies show stronger links between cost recovery and market benchmarking, while developing economies focus on internal cost accountability.

RQ3: Which governance frameworks are referenced, and what gaps remain?
"Across the reviewed studies, governance references are predominantly sector-specific—public procurement rules, HTA/P&R processes, and regulatory approvals (e.g., EMA)—rather than cross-cutting standards like OECD or IPSAS. None of the studies adopts a consistent, cross-sector cost-disclosure protocol, indicating a governance gap."

Tabel 4.Quantitative Summary of Key Dimensions

Element	Frequency (n=12)	Percentage
OPEX included	12	100%
Depreciation included	9	75%
CAPEX included	5	42%
Flat mark-up	8	67%
Risk-based mark-up	2	17%
Capacity adjustment	3	25%
Market calibration	8	67%
Governance reference	4	33%

Source: Author's synthesis based on table 2.

The quantitative summary in Table 4.3 reveals that while all reviewed studies include OPEX as a baseline cost component, only 42% incorporate CAPEX, and fewer than one-fifth apply risk-based mark-ups. This uneven representation suggests that most pricing models remain operational rather than strategic. The very low inclusion rate of cross-sector governance frameworks (33%) suggests that transparency and disclosure mechanisms are still fragmented and sector-specific (e.g., procurement, HTA, or infrastructure tariff rules), rather than standardized under OECD or IPSAS. Conversely, the relatively high rate of market calibration (67%) reflects growing awareness that tariff credibility depends not only on cost recovery but also on external benchmarking and competitive alignment.

4.2 Discussion

The evidence points toward the emergence of a CPP-hybrid model, combining cost transparency with selective market calibration. This hybridization bridges the theoretical link between cost management, regulatory economics, and institutional accounting. However, three systemic issues persist: (1) the absence of harmonized cost taxonomies, (2) limited justification for mark-up differentiation, and (3) the fragmented or sector-specific nature of governance frameworks (procurement, HTA, and tariff regulation) rather than a unified disclosure standard. Therefore, CPP's effectiveness in property and asset pricing contexts depends on institutionalizing transparent cost-disclosure protocols and periodic market calibration mechanisms, consistent with the broader objectives of OECD cost-recovery principles and IPSAS-based transparency reforms—though these frameworks were not explicitly cited in the reviewed studies.
To deepen interpretation of the results, we conducted subgroup and sensitivity analyses across sector, region, and methodological design.

4.2.1 Sector-Based Differences

- Public entities: CPP primarily serves as a compliance and accountability mechanism, emphasizing cost documentation for audits, full-cost recovery, and periodic tariff reviews. Market calibration is

applied selectively in regulated infrastructure and reimbursement contexts to ensure fairness and competitive neutrality.
- Private entities: CPP functions mainly as an internal pricing discipline under project or service uncertainty (e.g., contracting, data, and design services). Mark-ups are typically flat or rule-based, with less formal disclosure but greater reliance on implicit risk allowances.

4.2.2 Region-Based Differences
- Developed economies (EU, JP, AU, UK, CA, SE): exhibit a stronger linkage between cost recovery and market benchmarking, with clearer separation among OPEX, CAPEX, and depreciation components.
- Developing contexts (BR, IN, CN): emphasize internal cost accountability and tariff defensibility; benchmarking and disclosure practices are emerging but remain constrained by data quality and regulatory maturity.

4.2.3 Methodological Sensitivity
Findings remain robust across both empirical and modeling approaches. Modeling-heavy studies explicitly integrate capacity utilization, risk, and stochastic cost behavior, while survey-based and empirical designs more often adopt flat mark-ups with incomplete cost taxonomies. These differences, however, do not alter the overall convergence toward a CPP-hybrid model combining cost transparency and selective benchmarking.

5. Conclusion
This study systematically mapped and synthesized the application of Cost-Plus Pricing (CPP) in property asset rental and related tariff settings by applying the Arksey & O'Malley (2005) scoping review framework and PRISMA-ScR guidance.
By reviewing and analyzing twelve eligible studies (2016–2025) were reviewed to address the following research questions:

- RQ1: What CPP elements (cost composition, mark-up type, capacity utilization, market calibration) are applied in rental and tariff settings?
- RQ2: How are these elements implemented across different sectors, ownership types, and regions?
- RQ3: Which governance frameworks support or limit CPP adoption, and what standardization gaps remain?

5.1. Conclusion
This review shows that CPP is rarely applied as a single, standalone pricing approach. Instead, empirical evidence reveals the emergence of a CPP-hybrid model combining three core elements: (1) transparent cost bases, (2) justified mark-ups, and (3) market benchmarking.
Key insights include:

1. Cost composition: OPEX and depreciation dominate, while CAPEX and statutory charges are inconsistently applied.
2. Mark-up logic: Most studies use flat mark-ups, while risk-based or service-tiered methods remain limited.
3. Capacity utilization: Only one-fourth of studies incorporate occupancy or utilization metrics.
4. Market calibration: Over half employ benchmarking to ensure price defensibility.
5. Governance references: Only one-third of studies reference, indicating limited alignment with global disclosure frameworks.
6. Overall, this study confirms that the CPP-hybrid model provides a defensible and auditable foundation for property rental pricing, bridging cost management, regulatory economics, and institutional accounting, while offering practical guidance for tariff governance and audit transparency

5.2 Limitation

While this review offers a comprehensive mapping, it does not cover all aspects of the CPP framework due to several limitations:

1. Limited number of eligible studies (n = 12), which may not represent all industry or regional variations.
2. Heterogeneous reporting causes inconsistency in cost classification and mark-up calculation.
3. Lack of quantitative synthesis was performed due to inconsistent variable reporting.
4. Potential access bias caused by reliance on open-access Scopus articles.
5. Limited governance integration as few studies explicitly linked CPP to Governance frameworks.

5.3 Suggestion

Based on the findings and limitations, several recommendations are provided for future research and managerial practice:

1. Develop a standardized CPP-hybrid model that clearly distinguishes OPEX, CAPEX, depreciation, and statutory costs.
2. Integrate capacity and utilization metrics using the Time-Driven Activity-Based Costing approach.
3. Strengthen mark-up justification through risk registers, service level agreements, and quality differentiation.
4. Institutionalize market benchmarking through regular comparison with external tariffs and valuation databases.
5. Enhance governance and disclosure by aligning with OECD cost-recovery principles and IPSAS reporting standards.
6. Encourage cross-sector empirical validation to test the CPP-hybrid model in public–private asset portfolios.

This study contributes both theoretically and practically by demonstrating that transparent cost bases, justified mark-ups, and calibrated benchmarking form the foundation of an accountable and sustainable property rental pricing system.

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