



## The Application of a Cost Plus Pricing Method in Determining The Selling Price of Dried Lomek Products (Case Study at Bumdes Kuala Alam)

Siti Nurhaliza<sup>1,\*</sup>, Wan Junita Raflah<sup>2</sup>

<sup>1,2</sup>State Polytechnic of Bengkalis, Riau, Indonesia, 28711.

<sup>1</sup>nurhalizasiti064@gmail.com

<sup>2</sup>junita@polbeng.ac.id

### ARTICLE INFO

**Received:** (1 May 2022)

**Received in revised:**

(12 May 2022)

**Accepted:** (22 May 2022)

**Published:** (20 June 2022)

**Open Access**

### ABSTRACT

The determination of the selling price will affect the level of consumer purchasing power, specifically, if the price offered is too high, it will have an impact on the decline in consumer purchasing power. As a result, the product will be unable to compete in the market and vice versa. Even though the products offered at low prices can compete in the market, the profit achieved by the company will not be maximized. This study aims to determine the selling price of dried lomek products at BUMDes Kuala Alam, as well as the selling price of dried lomek products using the cost plus pricing method. This study uses a quantitative descriptive research method by collecting data from BUMDes Kuala Alam, observing the data and displaying the results in the tables described. This study obtained the results that there are differences in determining the selling price of dried lomek between the methods used by BUMDes and the Cost Plus Pricing method. The difference in the inclusion of variable factory overhead costs and fixed factory overhead costs. The method of determining the selling price of Cost Plus Pricing is able to determine the selling price that is able to compete. Because the selling price is below the market selling price range for 100 Kg is Rp. 13,700/pcs and the selling price of 1000 Kg is Rp. 8,000/pcs.

**Keywords:** Pricing Strategy, Selling Price, Cost Plus Pricing Method.

## 1. Introduction

Villages are government agents who are at the forefront in carrying out development that refers directly to the community. In encouraging infrastructure at the village level, the government gives the village authority to manage its area independently. One of them is through village economic institutions, namely Village Owned Enterprises (BUMDes). The village economic institution is one of the programs run by the village as a means to increase Village Original Income (PADes). BUMDes acts as an instrument to support village autonomy, the intention is to encourage village government as an instrument of community welfare, in encouraging economic progress and reducing levels in the village.

BUMDes is a business entity regulated in accordance with law number 6 of 2014, Article 87 paragraph 1, because its ownership comes from the entire village community concerned. Every BUMDes decision must be in accordance with the village deliberation approval mechanism. The variation of BUMDes is mainly based on the strength of the village itself, such as plantations, trade, savings and loans, and processing. The existence of BUMDes can be a forum for village communities to increase prosperity and the village economy. This research was conducted in Kuala Alam Village, Bengkalis Regency which focuses on the processing of dried lomek products.

Kuala Alam Village is one of the developing villages, in order to overcome poverty and build the community's economy. Because it is deemed necessary to take steps to empower the poor in an integrated manner according to the village's potential. The establishment of the BUMDes Kuala Alam which was formed through a village meeting on November 17, 2015 regarding the establishment of the BUMDes Kuala Alam through Village Regulation No. 3 of 2015 with the aim of being a means to improve the economic standard of the Kuala Alam village community, in an effort to provide income for PADes, and opening job opportunities for the community.

Bengkalis is one of the regencies in Riau Province, where most of the people work as fishermen. One of the fish caught by the fishing community of Bengkalis Regency is lomek fish, which is one of the

\* Corresponding author

E-mail addresses: [nurhalizasiti064@gmail.com](mailto:nurhalizasiti064@gmail.com) (Siti Nurhaliza)

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superior catch types of traditional fishermen in Bengkalis Regency. This fish turns out to have high protein and low fat, the price of fresh lomek fish is Rp. 3000/kg but if it has been dried into fresh dried lomek fish, the price is quite expensive, reaching Rp. 80,000/kg. In order for lomek fish to last longer, the processing method that can be done is by drying. The drying they do is very simple, namely by drying the lomek fish on a waring and relying on the heat of the sun.

The dried lomek processing business is one of the business units that will be developed as a source of income by BUMDes Kuala Alam. BUMDes Kuala Alam is also engaged as a broker or distributor of village tourism potential and SMEs in Kuala Alam Village. With this, there will be no competition between BUMDes Kuala Alam and other businesses that have been run by local residents. In addition, BUMDes Kuala Alam also has a village shop which is still being developed and plans to provide visit packages for other BUMDes who want to learn about how to run BUMDes.

Determining the cost of goods accurately and thoroughly is really important. When makes mistakes in determining the cost of production without doing careful and thorough calculations on the cost of raw materials, labor costs, and factory overhead costs, it will affect decisions in determining products selling prices. Determining the incorrect cost of production will result in the company experiencing losses if the price set cannot cover all costs that have been incurred by the company (Septiano, 2018).

Determination of the right selling price is based on the cost of production which is calculated with the expected profit, so that an accurate calculation of the cost of production is not sufficient for determining the selling price of the product, it is necessary to have a calculation based on non-production costs and profits desired by companies that expressed in percentages (Samryn, 2012).

Cost Plus Pricing is the expected price by adding a profit above the full future costs of producing and marketing the product. The advantage of the cost plus pricing method in determining the selling price of products in business is that the pricing method is simple to apply and can assist in determining the selling price of the product. The cost plus pricing method is easy to calculate in determining the selling price, costs, and high probability in order to get more profit. Pricing will guarantee sales by presenting a profit that covers all production costs. For costing it makes it easier for suppliers to increase prices and price fixing can encourage consumers to buy, because the price factor is the main factor in consumer behavior. In determining the selling price of products, BUMDes Kuala Alam still uses the traditional method, because there are some costs that are not taken into account in the calculation of the selling price. This study discusses the calculation of the cost of production and the determination of selling prices according to BUMDes and the cost plus pricing method on dried lomek products. Determination of the selling price according to the cost plus pricing Based on the background and problems, the writer wants to do a research with the title "The Application of a Cost Plus Pricing Method in Determining the Selling Price of Dried Lomek Products (Case Study at BUMDes Kuala Alam)".

## 2. Research Method

The object of this research is business people or businesses that produce dried lomek products at BUMDes Kuala Alam. Sugiyono (2011), the types of data and their analysis in research can be grouped into three main things, namely qualitative, quantitative data, and a combination of both. The type of data used in this study is quantitative, which is a method that analyzes the problem by describing it on existing data, in the form of a production cost calculation table for find out the comparison of the production costs of dried lomek which can provide a clear description in making decisions about selling prices dried lomek product at BUMDes Kuala Alam. In analyzing the data used descriptive method, which is a research conducted by collecting production cost data (direct material costs, direct labor costs and factory overhead costs), analyzing data by comparing theories with objective data. Occurred so as to provide a complete picture of the research problem and its resolution, so that conclusions can be drawn regarding Determination of Selling Prices Using the Cost Plus Pricing Method on dried lomek products.

## 3. Result and Discussion

Based on interviews that the researchers conducted with ten fishermen in the villages of Kuala Alam and Pambang Baru, it was stated that for dried lomek itself, it is not certain how many Kg are obtained in one season, because there are several factors that cause it, namely,

1. Weather condition factors, During the high wind season, fishermen cannot catch lomek because it is very dangerous for fishermen to be at sea.
2. Fish flow factor, where when in an inappropriate position, the fisherman's catch is not as expected.

And based on interviews with two processors of dried lomek located in the villages of Kuala Alam and Pambang Baru, for one production on average they get 100 Kg of fresh lomek which is processed into 10 Kg of dried lomek. And when in the lomek fish line they can produce 1000 Kg of fresh lomek which will be processed into 100 Kg of dried lomek.

### 3.1. Calculation of a Cost Production and Selling Price at BUMDes Kuala Alam

The cost of production is the costs incurred in the production process of dried lomek. The calculation of the cost of production carried out by the BUMDes is by adding up all the total production costs, namely the cost of raw materials, labor costs, factory overhead costs which consist of packaging costs, and the cost of installing labels each time of production. The calculation of the company's cost of production can be seen in table 1:

Table 1. The Calculation of a Cost Production at BUMDes Kuala Alam

No.	Keterangan	Unit		Purchase Price (Rp/Units)	Cost	
		100 Kg	1000 Kg		100 Kg	1000 Kg
1	Lomek Fish	100	1000	Rp 2,000	Rp 200,000	Rp 2,000,000
2	Ice Cube	70	700	Rp 1,000	Rp 70,000	Rp 700,000
3	Labor Cost	6*1 Day	6*3 Day	Rp 100,000	Rp 600,000	Rp 1,800,000
4	Packaging	100	1000	Rp 1,000	Rp 100,000	Rp 1,000,000
5	Packaging Label	100	1000	Rp 800	Rp 80,000	Rp 800,000
6	Plastic	5	50	Rp 1,000	Rp 5,000	Rp 50,000
7	Gunny Sack	5	50	Rp 1,000	Rp 5,000	Rp 50,000
Total Cost					Rp1,060,000	Rp 6,400,000
Production Quantity (pcs)					100	1000
Cost Production/pcs (100 gram)					Rp 10,600	Rp 6,400

Source: Processed Data, 2021

Based on table 1, it can be seen that the total costs have different values generated, caused by the amount of fresh lomek used for (100 Kg and 1000 Kg) where this greatly affects the profits obtained. The more production there is, the more profit you will get depending on the sales and marketing process by the BUMDes Kuala Alam. The way the company determines the selling price of dried lomek is:

Table 2. Determining the Selling Price at BUMDes Kuala Alam

No.	Description	Total	
		100 Kg	1000 Kg
1	Total Cost Production	Rp 1,060,000	Rp 6,400,000
2	Expected Profit	Rp 159,000	Rp 960,000
3	Selling Price	Rp 1,219,000	Rp 7,360,000
4	Total One Time Production	100	1000
5	Selling Price/Pcs	Rp 12,190	Rp 7,360

Source: Processed Data, 2021

From the calculation above, there is a difference in the selling price for 100 Kg and 1000 Kg. but BUMDes still sells at a price of Rp. 12,000/pcs. The reason the company determines the same selling price for 100 Kg and 1000 Kg is because the price of raw materials (price fluctuates). For the difference in price from 100 Kg Rp 12,190 and 1000 Kg Rp 7,360 is Rp 4,830. From the price difference, BUMDes gains.

### 3.2. Calculation of a Cost Production Using the Full Costing Method

The cost of production according to the full costing method is to calculate all costs that affect the production process, such as raw material costs, labor costs, and factory overhead costs, both variable and fixed. The full costing method is a method that prioritizes detail in every determination of production costs. Based on the data received from the company in calculating the cost of production of dried lomek, there are several costs that are not calculated by BUMDes. Even though the company consciously knows that these costs are costs that can add to the cost of the production process. The costs that are ignored by the company are the depreciation costs of production equipment. This is because in the full costing method all costs must be taken into account in determining an accurate total cost of goods manufactured, which will later be used as the basis for determining the selling price.

#### 1. Depreciation Expense of Equipment

While running its business, BUMDes does not calculate depreciation expense of equipment into the cost of production. This is because the company classifies the means of production as the company's initial capital. Depreciation cost is used to calculate the estimated cost of production according to the full costing method. The following is the formula for calculating the depreciation cost of production equipment.

$$\text{Depreciation Expense} = \frac{\text{Acquisition cost} - \text{Residual value}}{\text{lifetime product}}$$

Based on the calculation formula above, it can be seen that the depreciation cost for each production tool every year. Calculation of the cost of depreciation of production equipment can be seen in table 3:

Table 3. Depreciation Expense of Equipment

No.	Equipment	Units	Price/Units	Total	Lifetime	Depreciation
1	Bucket	3	Rp 50,000	Rp 150,000	4	Rp 37,500
2	Plastic Basket	5	Rp 25,000	Rp 125,000	4	Rp 31,250
3	Knife	6	Rp 60,000	Rp 360,000	10	Rp 36,000
4	Waring	10	Rp 12,000	Rp 120,000	5	Rp 24,000
5	Cutting Board	6	Rp 10,000	Rp 60,000	5	Rp 12,000
6	Poles	8	Rp 15,000	Rp 120,000	3	Rp 40,000
7	Scale	1	Rp 60,000	Rp 60,000	10	Rp 6,000
8	Tray	6	Rp 40,000	Rp 240,000	10	Rp 24,000
9	Scissors	6	Rp 5,000	Rp 30,000	5	Rp 6,000
10	Sealware Plastic	6	Rp 50,000	Rp 300,000	5	Rp 60,000
11	Styrofoam	5	Rp 70,000	Rp 350,000	4	Rp 87,500
<b>Total Depreciation Expense</b>						<b>Rp 364,250</b>

Source: Processed Data, 2021

To calculate the monthly depreciation cost for each type of production equipment used can be calculated using the straight-line method with the formula:

$$\text{Depreciation Expense/Month} = \frac{\text{Depreciation Expense/Year}}{12 \text{ Month}}$$

Table 4. Depreciation Expense of Equipment/Month

No.	Equipment	Depreciation/Year	Depreciation/Month
1	Bucket	Rp 37,500	Rp 3,750
2	Plastic Basket	Rp 31,250	Rp 2,604
3	Knife	Rp 36,000	Rp 3,000
4	Waring	Rp 24,000	Rp 2,000
5	Cutting Board	Rp 12,000	Rp 1,000
6	Poles	Rp 40,000	Rp 3,333
7	Scale	Rp 6,000	Rp 500
8	Tray	Rp 24,000	Rp 2,000
9	Scissors	Rp 6,000	Rp 500
10	Sealware Plastic	Rp 60,000	Rp 5,000
11	Styrofoam	Rp 87,500	Rp 7,291
<b>Total Depreciation Expense</b>			<b>Rp 30,978</b>

Source: Processed Data, 2021

From the calculation results in table 4, we can see that the total depreciation cost per year is Rp 30,978, where it can be seen that the highest depreciation cost is found in Styrofoam as a very expensive tool, which is Rp 7,291/Month. And the lowest is the scale and scissors of only Rp 500/month.

## 2. Evaluasi Factory Overhead Cost

Factory overhead costs at BUMDes Kuala Alam experienced several problems, this was because the company did not include all costs incurred in the production process. These costs consist of the cost of depreciation of production equipment. After further tracing the company, the factory overhead costs can be seen below:

Table 5. Evaluation Factory Overhead Cost

No.	Supplies	Total	
		100 Kg	1000 Kg
1	Packaging	Rp 100,000	Rp 1 000,000
2	Plastic	Rp 5,000	Rp 50,000
3	Gunny Sack	Rp 5,000	Rp 50,000
4	Packaging Label	Rp 80,000	Rp 800,000
5	Depreciation Expense	Rp 30,978	Rp 30,978
<b>Total Variable Factory Overhead Cost</b>		<b>Rp 220,978</b>	<b>Rp 1,930,978</b>

Source: Processed Data, 2021

From table 5, it can be seen that there are several costs that are not calculated by the company as production costs, namely the cost of depreciation of production equipment. The calculation of the cost of production using the full costing method is different from the method used by BUMDes. With the full costing method, all costs used in the production process will be classified as production costs, both variable and fixed. In calculating the cost of production using the full costing method, there are several costs that are not taken into account by the company but will be taken into account by researchers. These costs consist of depreciation costs of production equipment obtained from interviews by researchers. The details were obtained directly by researchers based on information from the company. The cost of production calculated using the full costing method produces a higher figure. This is because there are some costs that are not taken into account by the company. The company assumes that the depreciation cost of the production equipment is the initial capital in running its business, so it

has become a risk for the company if the production equipment used is damaged. The calculation of the cost of production using the full costing method can be seen in table 6:

Table 6. Calculation of a Cost Production Using Full Costing Method

No.	Description	Total	
		100 Kg	1000 Kg
1	Raw Material	Rp 270,000	Rp 2,700,000
2	Labor Cost	Rp 600,000	Rp 1,800,000
3	Depreciation Expense	Rp 30,978	Rp 30,978
4	Factory Overhead	Rp 190,000	Rp 1,900,000
<b>Total</b>		<b>Rp 1,090,978</b>	<b>Rp 6,430,978</b>
<b>Total Production (pcs)</b>		<b>100</b>	<b>1000</b>
<b>Cost Production/pcs (100 gram)</b>		<b>Rp 10,909</b>	<b>Rp 6,430</b>

Source: Processed Data, 2021

From table 6, the calculation of the cost of production using the full costing method has a higher number than the method used by the BUMDes. The company does not take into account every component of production costs so that the selling price set at BUMDes is lower than the selling price according to Cost plus pricing. The selling price of dried lomek is obtained from the sum of the total cost of production plus the expected profit level of 25% divided by the total of one production. The following is the calculation of the selling price:

Table 7. Determining the Selling Price at BUMDes Kuala Alam

No.	Description	Total	
		100 Kg	1000 Kg
1	Raw Material	Rp 270,000	Rp 2,700,000
2	Labor Cost	Rp 600,000	Rp 1,800,000
3	Depreciation Expense	Rp 30,978	Rp 30,978
4	Factory Overhead	Rp 190,000	Rp 1,900,000
5	Total Cost Production	Rp 1,090,978	Rp 6,430,978
6	Estimated Profit (25%)	Rp 272,744	Rp 1,607,744
7	Selling Price	Rp 1,363,722	Rp 8,038,722
8	Total One Time Production	100	1000
9	Selling Price/Pcs	Rp 13,637	Rp 8,038

Source: Processed Data, 2021

So, the number of each time of production is 1000/pcs, where each pcs contains 100 grams of dried lomek fish. Based on the calculation of the selling price using the Cost Plus Pricing method that has been carried out, it can be concluded that the selling price for 100 Kg is Rp. 13,700/pcs and the selling price for 1000 Kg is Rp. 8,000/pcs.

### 3.3. Analysis the Difference Calculation Cost of Production According to BUMDes and the Full Costing Method

The calculation of the cost of goods must be done as accurately as possible so that it describes the real costs incurred by the company. With this information, the company can determine the right selling price and the amount of profit that will be obtained. The cost component to determine the cost of production is the costs used by the company in the production process of dried lomek. The difference in the calculation of the cost of production between the methods used BUMDes using the full costing method can be seen in table 8:

Table 8. Analysis the Difference Calculation Cost of Production According to BUMDes And the Full Costing Method

No.	Description	Units	
		100 Kg	1000 Kg
1	Cost of Production BUMDes Kuala Alam Method	Rp 1,060,000	Rp 6,400,000
2	Cost of Production Full Costing Method	Rp 1,090,978	Rp 6,430,978
<b>Difference of Two Methods</b>		<b>Rp 30,978</b>	<b>Rp 30,978</b>

Source: Processed Data, 2021

From the table 8 above, it is known that the difference in the cost of production of dry lomek for units of 100 Kg and 1000 Kg is Rp 30,978. The calculation of the cost of production using the method used by the BUMDes and the full costing method has differences. In calculating the cost of production using the full costing method, the cost of production produced is greater than the method used by the BUMDes. This is because by using the full costing method, all costs are clearly specified, be it raw material costs, labor costs, and factory overhead costs. Meanwhile, in the calculation of the cost of production carried out by the company, the cost of production produced is smaller because the company does not include detailed factory overhead costs in its production costs. The company only details the cost of raw materials, labor costs and factory overhead costs which are not all included. Therefore, the calculation of the BUMDes's production costs is smaller than using the full costing method.

### 3.4. Analysis the Difference Calculation of the Selling Price According to BUMDes And the Cost Plus Pricing

Determining the selling price of the product in the company is very important because the method of determining the selling price will determine the profit that will be obtained by the company. While the comparison of selling price calculation according to the calculation of BUMDes with the cost plus pricing method for every 100 Kg and 1000 Kg can be seen in the table 9:

Table 9. Analysis the Difference Calculation of the Selling Price According to BUMDes And Cost Plus Pricing

No.	Keterangan	Unit	
		100 Kg	1000 Kg
1	Selling Price BUMDes Kuala Alam Method	Rp 12,000	Rp 12,000
2	Selling Price Cost Plus Pricing Method	Rp13,700	Rp 8,000
3	Difference of Two Methods	Rp 1,700	Rp 4,000

Source: Processed Data, 2021

Based on table 9, the selling price according to the cost plus pricing method resulted in a higher selling price than according to BUMDes Kuala Alam. The selling price according to the cost plus pricing method can be determined by the difference in the selling price for 100 Kg of Rp 1,700 and for 1000 Kg of Rp 4,000. Determining the selling price with the Cost Plus Pricing method can produce a more precise selling price because it calculates all costs incurred and the selling price can compete with similar companies.

This is in line with research Noviasari, E., et al. (2020) with the research title "The Role of Calculation of Cost of Production with a Full Costing Approach in Determining Selling Prices with the Cost Plus Pricing Method Case Study on MSMEs in Hariyanto Shoes". Based on the calculations that have been made, it can be concluded that the calculation of the cost of production using the full costing approach and the selling price of the cost plus pricing method produces a higher value than the calculation of the cost of production and selling price according to the company's method. The difference in the cost of production according to the company with a full costing approach is Rp. 12,709/kodi or Rp. 635/pair for harmer and kavaro shoes. The difference in value is because the company has not included detailed factory overhead costs such as gas costs, electricity costs and maintenance costs for factory machines and vehicles as well as depreciation costs for fixed assets. Due to the difference in the cost of production, it results in a different selling price according to the company using the cost plus pricing method. The difference is Rp. 15,765/kodi or Rp. 788/pair for Harmer and Kavaro shoes which should be a potential profit for the company.

## 4. Conclusions

Based on the results of research and discussion, conclusions can be drawn according to the formulation of the problem as follows:

1. The process of calculating the cost of production and selling prices set for dried lomek products at BUMDes Kuala Alam with the results of the processed data that the author obtained there are differences. Where the current selling price is lower than the selling price based on the Cost Plus Pricing method. This is because the existing cost of goods manufactured is higher than that estimated by BUMDes Kuala Alam. In determining the cost of production, BUMDes Kuala Alam only uses intuition and uses improvised calculations without classifying the costs incurred.
2. Based on the calculations that have been done, it can be concluded that the calculation of the cost of production using the full costing approach and the selling price of the cost Plus Pricing method produces a higher value than the calculation of the cost of production and selling price according to the BUMDes Kuala Alam method. The difference in the cost of production according to the company with the Full Costing approach is Rp. 30,978/pcs for 100 Kg and 1000 Kg. The difference in value is because the company has not included detailed factory overhead costs, such as depreciation costs for fixed assets. Due to the difference in the cost of production, it produces a different selling price. The difference is for 100 Kg of Rp 1,700/pcs and for 1000 Kg of Rp 4,000/pcs which should be a potential profit for BUMDes Kuala Alam.

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