

ABSTRACT

In determining the selling price requires careful consideration in order to arrive at the appropriate price, therefore, the determination of the selling price must also be based on the calculation of the appropriate production costs. A business that produces one or two types of products, the calculation for determining the selling price is not too complicated, but on the other hand for the Malika Bakery business which has a variety of processed products, it is necessary to see the dominant product of the business. The purpose of this study is to analyze the effect of setting the selling price on the Malika Bakery cake business in Krueng Gekueh, Dewantara District. The research method used is quantitative descriptive method, with measurement analysis techniques using the calculation of production cost figures consisting of labor costs, fixed costs, variable costs, and factory overhead costs using the Cost Plus Pricing method with the Full Costing approach, and Variable Costing, Mark Up method and the method of determining the selling price by the manufacturer. The results showed that the determination of the selling price of Malika Bakery's cake business had no effect on the method used using Cost Plus Pricing with the Full Costing approach, and Variable Costing, Mark Up method with the method of determining the selling price by the manufacturer. The selling price obtained using the three methods varies and some even decrease from the base price of the product. The conclusion of this study is that determining the selling price either through the Full Costing or Variable Costing approach, still results in a selling price below the predetermined product base price. While using the Mark Up method, the determination of the selling price depends on how many percent of Mark Up is added with the consideration that it is not too high from the base price.

Keywords: Cost Plus Pricing, Full Costing, Selling Price, Mark Up, Variable Costing.