

**THE APPLICATION OF A COST PLUS PRICING  
METHOD IN DETERMINING THE SELLING PRICE OF ROTI CANAI  
MIRA AKBAR**

Student Name : Rasta Ikra Cantika

Student ID Number : 5404201319

Supervisor Lecturer : Andrian Irnanda Pratama, S.Sos., M.B.A.

**ABSTRACT**

Roti Canai is a typical food of the Bengkalis area. Roti Canai is a food originating from Indian food which is processed by the people of Bengkalis and will be used as a business. At UMKM Desa Kuala Alam, Roti Canai is made into a product that is sold to the public or sold wholesale. This research aims to make Roti Canai which will be managed by the Kuala Alam Village MSMEs. This research uses qualitative methods by conducting interviews, literature studies, documentation studies and drawing conclusions. The results of this research determine the selling price of Roti Canai before and after processing that meets standards. The marketing channel for MSMEs is the most profitable marketing channel, namely the level 1 marketing channel which runs from MSMEs to consumers. where MSMEs do not have to accommodate all requests from existing wholesalers because Roti Canai is limited in quantity.

**Keywords** : *Variabel Cost of goods sold, Cost plus pricing, and Selling price*