

**PENERAPAN METODE *COST PLUS PRICING* DALAM
MENENTUKAN HARGA JUAL KERIPIK NANAS
PADA UNIT PENGOLAHAN KUALA KARYA
(Studi Kasus Pada Bumdes Kuala Alam)**

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ABSTRACT

This study aims to determine the implementation of the selling price of pineapple chips applied by BUMDes Kuala Alam at the Kuala Karya processing unit, to determine the calculation of the selling price of pineapple chips using the cost plus pricing. This study also aims to determine the difference in selling prices between the cost plus pricing those determined by BUMDes Kuala Alam at the Kuala Karya processing unit. The types of data used in this study are primary data and secondary data. Data collection techniques in this study were interviews, observation and documentation. The results of this study indicate that there are differences in the results between the calculation of the selling price determined by BUMDes Kuala Alam and the cost plus pricing method. The results of the study indicate that the calculation of the cost of production based on the full costing results in higher costs than the calculation according to the company. This is because the company has not included all the components of the costs incurred for the pineapple chips production process such as variable factory overhead costs. Meanwhile, the result of calculating the selling price using cost plus pricing is smaller than the selling price according to the company.

Keyword: BUMDes, Cost Plus Pricing, Full Costing, Selling Price, and Cost Of Good Sold