Ilomata International Journal of Social Science
P-ISSN: 2714-898X; E-ISSN: 2714-8998
Volume 6, Issue 3 July 2025
Page No. 834-845

Analysis of the Selling Price of Palm Sap Brown Sugar Using the Plus Cost Price Method in Pegajahan District

Dinda Syafira[1], Aqwa Naser Daulay[2], Nuri Aslami[3]
[123]Universitas Islam Negeri Sumatera Utara, Indonesia
Correspondent: dindasya3010@gmail.com[1]

Received : February 28, 2025
Accepted : April 10, 2025
Published : April 30, 2025

Citation: Syafira, D., Daulay, A, N., Aslami, N. (2025). Analysis of the Selling Price of Palm Sap Brown Sugar Using the Plus Cost Price Method in Pegajahan District. Ilomata International Journal of Social Science, 6(3), 834-845.
https://doi.org/10.61194/ijss.v6i3.1714

ABSTRACT: This study aims to analyze the selling price of palm sap brown sugar in Pegajahan District using the plus cost price method. Palm sap brown sugar is a processed product that has high economic value and is in great demand by the public, both for direct consumption and as an industrial raw material. However, selling prices that often fluctuate are a challenge for producers in determining reasonable and profitable prices. This study identifies the costs involved in the production process of palm sap brown sugar, such as raw material costs, labor, and other costs, as well as determining the feasible profit margin to set the selling price of the product. The cost plus price method is used to calculate the selling price by adding the corresponding profit margin to the total cost of production. The results of this study are expected to provide useful recommendations for palm sap brown sugar producers in Pegajahan District in determining the optimal selling price, as well as contributing to local economic development. In addition, this study also provides insight into the cost efficiency in palm sap brown sugar production in the area.

Keywords: Cost Plush Pricing, Palm Oil, Selling Price

INTRODUCTION

Palm sap brown sugar is one of the superior products produced from palm trees that are widely found in the Pegadahan District, Serdang Bedagai Regency, North Sumatra (Dhea Nita Syafina Rambe, 2021). This product is in high demand in both local and regional markets due to its diverse flavors and benefits, both for daily consumption and raw materials for the food and beverage industry (Daulay, 2019). However, although palm sap brown sugar products have promising prospects, their selling price often fluctuates influenced by various factors, such as production costs, market demand, and the availability of raw materials (Grace et al., 2020; S et al., 2024).

Palm sap brown sugar producers in Pegajahan District often have difficulties in determining the optimal selling price (Nadila & Nuri, 2022). Setting prices that are too low can reduce profits, while prices that are too high can reduce competitiveness in the market (Mukhammad, 2024). Therefore, it is important to conduct an in-depth analysis related to determining a fair and profitable selling price for producers and meeting consumer expectations (Ezechi & Muda, 2019; Setiajiati et al., 2024). One approach that can be used is the cost-plus pricing method, which can help determine the selling price based on the total cost of production plus a reasonable profit margin (Rahmad Hidayat, 2022).

Taking into account these conditions, this study aims to analyze the selling price of palm sap brown sugar in Pegajahan District using the plus cost price method. Through this analysis, it is hoped that an optimal selling price for producers can be found, as well as provide useful recommendations in increasing the competitiveness and sustainability of palm sap brown sugar production business in the area. The production of palm sap brown sugar in Pegajahan District has become one of the important commodities that supports the local economy. The production process that is carried out traditionally requires in-depth skills and knowledge regarding the processing of palm sap into quality brown sugar (Faisal, 2020). Although palm sap brown sugar has a lot of interest, the main problem faced by producers is the volatile fluctuations in selling prices, which are caused by an imbalance between production costs and market prices.

The erratic selling price of palm sap brown sugar is often an obstacle in economic decision-making by producers (Imsar, 2023). They need a systematic method to calculate the selling price that objectively reflects the cost of production, while ensuring the sustainability of their business. One of the methods that is often used in determining selling prices is the pricea plus method, which refers to the calculation of the production costs incurred to produce a product, plus a reasonable profit margin (Nurbaiti, 2023).

Although many studies have discussed the determination of cost-based selling prices of products, there have not been many studies that have specifically examined the analysis of the selling price of palm sugar using the cost-plus pricing method, especially in the Pegajahan District area. Previous research by (Ardiana, 2023) more focus on other more common commodity products, such as granulated sugar or other agricultural products, which tend not to consider the specific factors that exist in the production of palm sap brown sugar. In addition, research by (Laksmiwati, 2023) which discusses pricing methods has not provided an in-depth analysis of the cost components involved in the production of palm sap brown sugar, which is highly dependent on local factors such as raw materials, traditional processing technologies, and distribution costs. This leads to a lack of understanding of the precise and cost-based calculation of selling prices in the context of products typical of certain regions, such as brown sugar, palm sap.

This research offers novelty by applying the cost plus price method specifically to the analysis of the selling price of palm sap brown sugar, which has not been widely discussed in the academic literature. Palm sap brown sugar has its own characteristics and challenges in its production process, from sap extraction to processing it into brown sugar, which distinguishes it from other sugar products. This study focuses on identifying in detail the various cost components in palm sap brown sugar production, which include raw material costs, labor, equipment and additive costs, and distribution costs. In addition, this research also makes a new contribution in the field of pricing studies by considering the local economic context in Pegajahan District, which involves consideration of social and cultural factors in setting decent and competitive prices. With this approach, this study not only provides guidance to producers to calculate a favorable selling price, but also provides insight into strategies that can be used to increase the competitiveness of palm sap brown sugar products in the wider market. (Lestari, 2017; Voorhees et al., 2016a)

Table 1. Data on the Price of Palm Oil Nira Brown Sugar in the Serdang Bedagai

Market Name	Year	Price/kg	HPP/kg
New Markets	2024	Rp.20.000	Rp.17.000
Old Market	2024	Rp.20.000	Rp.17.000
Galang Market	2024	Rp.18.000	Rp.17000
Regency Market			

Source: Interview, 2024

It can be seen that the price in the Serdang Bedagai Regency market even though the cost of palm sap brown sugar production is around Rp.17,000/kg, but the selling price is between Rp.18,000-Rp.20,000/kg. Although the market potential for palm oil sap brown sugar is quite large, there are still many producers in Pegajahan sub-district who use traditional methods without knowing the costs used and the amount of profit obtained, so that sales are not optimal to get profits (Endang, interview February 10, 2024).

The cost plus price method can provide a clear picture of the selling price that is rational and in accordance with the costs incurred in the production process (Yustitia, 2022). By using this method, it is hoped that palm sap brown sugar producers in Pegajahan District can determine a favorable selling price, while ensuring the sustainability of their business in the face of increasingly fierce market competition (Acemoglu & Restrepo, 2020; Štefko et al., 2015; Voorhees et al., 2016b). This study aims to analyze the selling price of palm sap brown sugar in Pegajahan District using the plus cost price method. In particular, this study will identify the costs involved in the production process of palm sap brown sugar, calculate the optimal selling price, and provide useful recommendations for producers in determining fair and competitive prices. Thus, this research is expected to contribute to the development of the local economy and the sustainability of palm sap brown sugar production business in Pegajahan District.

METHOD

This study uses a case study approach to analyze the selling price of palm sap brown sugar in Pegajahan District using the cost-plus pricing method (Sugiyono, 2022). The research method used consists of several stages, which include data collection, production cost analysis, and selling price calculation using the cost plus price method. This study uses a quantitative descriptive approach to systematically describe the production process of palm sap brown sugar and its selling price analysis (Nurlaila Sapitri, 2023). The data obtained through the collection of information related to production costs will be analyzed using the cost plus price method to determine the optimal selling price. This research was carried out in Pegajahan District, Serdang Bedagai Regency, North Sumatra. Pegajahan District was chosen as the research location because this area is one of the main producing areas of palm sap brown sugar, which has great potential in the development of these products, but is also faced with fluctuating pricing problems.

The data used in this study consists of two types, namely (Putri Nurhida Harahap, 2024). Primary

data, this data was obtained directly from palm sap brown sugar producers in Pegajahan District through interviews, direct observations, and questionnaires given to business actors. The information collected includes the cost of raw materials, labor, equipment, as well as distribution costs related to the production of palm sap brown sugar. Secondary data, this data is obtained from available sources, such as literature related to the production cost of palm sap brown sugar, documents from related agencies, and market data regarding the selling price of palm sap brown sugar in Pegajahan District.

There are two data collection techniques in this study, namely observation and interview (Iskandar, 2021). The researcher conducted direct observations at the production site to understand in detail the process of making palm sap brown sugar, including the use of raw materials, tools used, and the duration of production. Interviews were conducted with palm sap brown sugar producers in Pegajahan District to obtain data related to the costs incurred in the production of palm sap brown sugar.

The population in this study is red palm sugar artisans in Pegajahan District, Serdang Bedagai Regency which totals 18 artisans. However, only 3 artisans were selected as research observations to find out the selling price of red palm sugar. Because according to researchers, there are 3 craftsmen who can represent everything. Considering that the average craftsman uses almost the same methods and activities and who understand the research data to be collected.

After the data is collected, the next stage is to analyze the data to determine the production cost of palm sap brown sugar and the selling price using the cost plus price method (Creswell, 2020). The analysis procedure carried out is as follows. All cost components involved in the production of palm sap brown sugar are identified, such as raw material costs (palm sap, other additives), labor costs, operational costs (such as fuel for heating), and distribution costs. Using the plus cost price formula, the selling price of palm sap brown sugar is calculated by adding the corresponding profit margin to the total production cost. The formula used is:

$$\text{Selling Price} = \text{Total Production Cost} + \text{Profit Margin}$$

The profit margin used will be determined based on industry practices and values considered reasonable by producers in Pegajahan District.

Based on the results of the analysis, conclusions about the optimal selling price and suggestions for producers will be prepared. This suggestion aims to increase the competitiveness of palm sap brown sugar products, assist producers in pricing, and support local economic development in Pegajahan District. With this research method, it is hoped that this research can provide deeper insight into the pricing of palm sap brown sugar products using the plus cost pricing method, as well as contribute to the development of the local economy and the sustainability of palm sap brown sugar production business in Pegajahan District.

RESULT AND DISCUSSION

The respondents in this study are three producers who produce palm sap brown sugar located in Pegajahan District, Serdang Bedagai Regency. The researcher conducted interviews and observations at the production site of palm oil sap brown sugar by asking questions about the pricing method used by three producers. In providing questions and answers to the three

Manufacturer Name	Year of Production	Pricing methods	Selling Price
Ibu Sri	10 Year	Calculate raw material costs for Setting the selling price	1. Rp.17000 Retail 2. Rp.16.500 Agent
Bapak Bambang	8 Year	Calculating the cost of production materials in setting the selling price	1. Rp.17000 Retail 2. Rp.16.500 Agent
Bapak Hendrik	9 t Year	Calculating the cost of production materials in setting the selling price	1. Rp.17.000 Retail 2. Rp.16.500 Agent

producers, it is 100% that the researcher is waiting for the answer to the questions asked. Details of the number of respondents for each palm sap brown sugar producer are:

Table 2. Comparative data on the selling price of Micro, Small, and Medium Enterprises producers of palm sap brown sugar

Source : processed data

This research was conducted on three Micro, Small, and Medium Enterprises producers, namely Mrs. Sri, Mr. Bambang and Mr. Hendrik, as for the details related to the method of determining and selling prices that they sell by calculating the cost of raw materials to determine the selling price. per kilogram of brown sugar palm sap (interview, Mr. Hendrik November 13, 2024). By producing the following calculation description:

Data on the cost and production volume of oil palm sap brown sugar in November 2024 in Pegajahan District, Serdang Bedagai Regency.

Table 3. Raw Material Cost

Direct Raw Material Cost		
The sap (sap that has been stunned) is taken from the agent	Rp.xxx	
White sugar	Rp.xxx	
Amount of raw materials directly		Rp.xxx

Source: data processed, 2024

Table 4. Direct Labor Costs

Direct labor costs	Rp.xxx

Source: data processed, 2024

Table 5. Overhead Costs of Palm Oil Brown Sugar MSMEs

Overhead costs for Micro, Small and Medium Enterprises of palm sap brown sugar		
Fuel costs	Rp.xxx	
Transportation costs	Rp.xxx	
Total overhead costs		Rp.xxx

Source: data processed, 2024

Production cost	
Raw Material Cost	Rp.xxx
Direct Labor Costs	Rp.xxx
Overhead Costs of Small and Medium Sugar Brown Sugar Mikor Business	Rp.xxx

The table above illustrates that three producers in applying the Cost of Production to determine the selling price of red palm sugar, a representative sample from Micro, Small, and Medium Enterprises of red palm sugar in Pegajahan District, Serdang Bedagai Regency is used.

"Based on information from the results of interviews and data findings from Mr. Hendrik, one of the producers of red palm sugar in Pegajahan District, Serdang Bedagai Regency, does not use a special method in determining the selling price of red palm sugar. This is in accordance with the determination of the selling price of brown palm sugar by the three producers, which is an average of IDR 17,000 per kilogram" *(interview, Mr. Hendrik, November 13, 2024).*

"Mr. Hendrik admitted that the determination of the selling price was carried out by taking into account the cost of raw materials. The cost of producing 550 kg of red palm sugar per production, according to Mr. Hendrik's calculation as a producer is IDR 7,205,000. All costs borne by palm sugar entrepreneurs are IDR 7,405,000, not including the cost of purchasing quotas, installing advertisements through electronic media, and electricity costs of IDR 200,000. To determine the selling price per kilogram which is not included in the MSME profit target of Rp 13,100, the profit margin set by Micro, Small, and Medium Enterprises is 30% of each kilogram of palm sugar. Thus, the asking selling price is Rp.17,000 with a profit of Rp.2,200,000"

By calculating what is obtained based on the calculation of the cost plush pricing method, namely Selling price = Capital + profit percentage. So the amount of cost incurred by palm sap brown sugar producers is a capital cost of Rp.7,405,000 with the production of 550kg of palm sap brown sugar by setting the cost of production of Rp.13,463 to the price ready to be sold is Rp.16,155 by making a profit of 1.199% per kilogram by calculating the overall production cost.

Palm sap brown sugar is one of the superior products that are widely produced in the Pegajahan District area. Palm sap processed into brown sugar has a high selling value in the market, both for household and industrial consumption. The determination of the selling price of palm sap brown sugar needs to be done carefully so that it can cover all production costs and provide reasonable profits for producers. One of the methods that can be used to determine the selling price is the Cost-Plus Pricing method. The Cost Plus Price Method is a method of determining the selling price by calculating all costs incurred in the production process, then adding the profit margin desired by the producer. This method can be used to determine the selling price of palm sap brown sugar in a systematic way, considering the importance of achieving break-even points and profitability.

In the application of this method, there are several cost components that must be taken into account. In the production of palm sap brown sugar, the main raw material is palm sap obtained from palm trees. These costs include transportation costs, palm tree maintenance costs, and other costs related to the maintenance of palm plants. Labor costs, these costs include the wages of workers involved in the process of harvesting palm sap, processing it into brown sugar, as well as costs for packaging and distribution. Overhead costs include costs for production facilities (such as places to process sugar), equipment used in the production process (such as pots or heaters), as well as costs for energy (such as gas or electricity). Marketing and distribution costs include transportation costs to deliver brown sugar to the market, promotional costs, and other costs associated with distributing products to consumers.

To determine the selling price of palm sap brown sugar, here are the steps taken in the Plus Cost Price method. The first step is to calculate all the costs incurred during the production process. This includes raw material costs, labor, overhead costs, and marketing costs. All these costs are added up to get the total cost of production.

Example:
Cost of raw materials (palm sap): IDR 5,000,000
Labor cost: IDR 3,000,000
Overhead cost: IDR 2,000,000
Distribution fee: IDR 1,000,000
Total Production Cost = IDR 11,000,000

After calculating the total cost of production, the next step is to add the desired profit margin. This profit margin is usually calculated as a percentage of the total cost of production. For example, if a producer wants a profit of 20% of the total cost of production, then the profit margin added is:

Profit Margin = 20% × IDR 11,000,000 = IDR 2,200,000
The final selling price is obtained by adding up the total production cost and desired profit margin:
Selling Price = Total Production Cost + Profit Margin
Selling Price = IDR 11,000,000 + IDR 2,200,000 = IDR 13,200,000
Thus, the selling price of palm sap brown sugar in accordance with the Plus Cost Price method

is IDR 13,200,000.

In determining the selling price of palm sap brown sugar, there are several factors that need to be considered, in addition to production costs and profit margins. Pricing must also take into account the market price of palm sap brown sugar. If the selling price is set too high compared to the market price, the product may be difficult for consumers to accept. Therefore, manufacturers need to ensure that the set price remains competitive in the market. Another factor that affects the selling price is the demand and supply conditions in the market. If demand is high while supply is limited, producers can raise the selling price to earn higher profits. The quality of palm sap brown sugar also affects the selling price. Products with better quality or with better processing processes can be sold at a higher price. External factors such as government policies, raw material prices, and weather conditions can also affect production costs and ultimately the selling price of palm sap brown sugar.

The Cost Plus Price Method is a good approach to determine the selling price of palm sap brown sugar in Pegajahan District, because it can ensure that all production costs are covered and provide a reasonable profit margin for producers. However, it is important to always pay attention to market conditions and other external factors so that the selling price set not only covers costs but also competes in the market. Determining the right price will help increase the competitiveness of palm sap brown sugar products and ensure the sustainability of production businesses in the area (Umi Kalsum, 2023). The cost-plus pricing method is a simple pricing strategy, in which the selling price of a product is calculated by adding a certain percentage of profit to the total cost of production. These production costs include all the costs required to produce the goods, such as raw materials, labor, and overhead costs. Profit margins are determined based on the goals of the company or trader. According to (Sari, 2020), Price is a very important element in a marketing strategy, and in the cost-plus pricing method, pricing is based on the calculation of production costs plus the desired profit markup.

Brown sugar from palm sap, which is generally produced by people in areas such as Pegajahan District, has different characteristics from ordinary granulated sugar. This palm brown sugar is produced through a process that involves harvesting palm sap, cooking, and molding it into sugar blocks. This production process entails costs that vary depending on factors such as the number of labor, the quality of palm sap raw materials, and transportation costs. As explained by (Purwanto, 2020), The use of the plus cost pricing method to set the selling price of palm sap brown sugar is very relevant because it provides a transparent way to ensure fair profits for producers and traders, while also accounting for realistic production costs.

Cost factors that affect the selling price of palm sap brown sugar include the cost of raw materials (palm sap), labor costs, equipment costs, and transportation costs. In Pegajahan District, the cost of raw materials can vary greatly depending on the harvest season and the availability of palm sap. (Marlina, 2023), Note that raw material costs are the largest component of the total cost of palm brown sugar production, and therefore, pricing that does not take into account fluctuations in raw material costs can risk harming producers.

The main challenge in determining the price of palm sap brown sugar in Pegajahan District is

the instability of palm sap prices which can affect production costs. In addition, market and demand influence also play an important role. _(Rahmawati, 2021) mentioning that unstable market demand often makes the price of palm brown sugar difficult to predict, leading to income fluctuations for farmers. The cost-plus pricing method, although simple, helps brown sugar producers to set a more stable selling price and avoid large losses due to fluctuations in raw material prices. In this case, farmers or artisans can add a certain markup based on their needs and profit goals.

Based on the discussion above, the use of the plus cost price method can help palm sap brown sugar farmers and artisans in Pegajahan District to obtain a reasonable and profitable selling price. To improve production efficiency and reduce price uncertainty, it is recommended that farmers or artisans pay close attention to cost factors, as well as monitor fluctuations in the price of palm sap raw materials. In addition, improving product quality and expanding the market network can also be a strategy to maintain competitive and stable selling prices.

CONCLUSION

Based on research on the Analysis of the Selling Price of Palm Sap Brown Sugar Using the Plus Cost Price Method in Pegajahan District, it can be concluded that in determining the selling price of palm sap brown sugar in Pegajahan District, the plus cost price method has proven to be effective in determining prices that are in accordance with production costs and providing reasonable profit margins for producers. The calculated costs include fixed costs (such as equipment and venue costs) and variable costs (such as labor and raw material costs), which are then added to the desired profit margin. The selling price calculated by this method shows that the price of palm sap brown sugar can still compete in the market, but it is necessary to evaluate periodically to adjust to changes in production costs and market conditions. One of the important factors found is the need to increase efficiency in the production process, especially in the management of raw materials and labor, so that the set selling price remains profitable for producers and affordable for consumers. The selling price of palm sap brown sugar in Pegajahan District is influenced by fluctuations in raw material prices and market demand, so a strategy is needed to anticipate rapid changes in the brown sugar market.

It is recommended that palm sap brown sugar producers in Pegajahan District improve product quality and production efficiency. This can be done by improving production processes, using more efficient technology, and training for workers. The selling price of brown sugar should be reviewed periodically to accommodate changes in production costs and market conditions. Producers are advised to keep up with the development of raw material prices and market strategies to keep prices competitive. It is recommended to expand the marketing network by introducing palm sap brown sugar products to a wider market, both at the regional and national levels. This will help increase sales volume and introduce the product to new consumers. Palm sap brown sugar producers in Pegajahan District can consider collaborating with other producers to reduce production costs through purchasing raw materials in bulk or sharing technology and knowledge in processing. To maintain business sustainability, it is important to continue to

monitor costs and selling prices, as well as evaluate the factors that affect the price of brown sugar so that producers can survive and thrive in a competitive market. By following these recommendations, it is hoped that palm sap brown sugar producers in Pegajahan District can be more efficient in production and pricing, and can increase the competitiveness of their products in the market.

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