

ABSTRACT

Mahmud Isma'il, The Determination of Mutual Help Selling Prices: Phenomenology Study in Home Mattress Industry in West Kranggan Village. Under the guidance of Dr. Siti Musyarofah, S.E., M.Sc., Ak and Robiatul Auliyah, S.E., MSA.

This research was conducted to uncover the practice of determining the number two super selling price of mattresses in the mattress home industry business in West Kranggan Village. This study used a type of qualitative research with phenomenology methods. There were three research informants, namely the main Informant, the owner of the mattress home industry business, Hj. Khodijah, while supporting informants were employees, customers, and neighbors from the main informants. The focus of this research was on the mattress home industry business located in West Kranggan Village, Tanah Merah District, Bangkalan Regency. The results of the study show that there are similarities in theoretical concepts in the science of cost accounting or management accounting, namely in the form of the production cost of goods in the practice of determining selling prices and determining the expected benefits using the calculation of the contribution margin. Besides that, Hj. Khodijah treats the different selling prices to each buyer.

After conducting a thorough tread, the researcher found that there was a value of helping to determine the selling price of the Hj. Khodijah mattress home industry business. This was realized when the owner of home industry business gave a discount to the customers who would be resold so that they would get a profit, neighbors who had a marriage intention so they could ease their burden and their own relatives because there were social ties

Keywords: Differences in Selling Prices, Number Two Super Mattress Products, Value of Mutual Help

ABSTRAK

Mahmud Isma'il, Penentuan Harga Jual Tolong Menolong: Studi Fenomenologi Pada Usaha *Home Industry* Kasur Di Desa Kranggan Barat. Di bawah bimbingan Dr. Siti Musyarofah, S.E., M.Si., Ak dan Robiatul Auliyah, S.E., MSA.

Penelitian ini dilakukan untuk menguak praktik penentuan harga jual kasur nomor dua super pada usaha *home industry* kasur di Desa Kranggan Barat. penelitian ini menggunakan jenis riset kualitatif dengan metode fenomenologi. Informan penelitian di sini ada tiga yaitu informan utama merupakan pemilik usaha *home industry* kasur Hj. Khodijah, sedangkan informan pendukung yaitu karyawan, pelanggan dan tetangga dari informan utama. Fokus penelitian ini dilakukan pada usaha *home industry* kasur yang berada di Desa Kranggan Barat Kecamatan Tanah Merah Kabupaten Bangkalan. Hasil penelitian menunjukkan bahwa terdapat kesamaan konsep teori dalam ilmu akuntansi biaya ataupun akuntansi manajemen, yaitu berupa biaya bahan pokok produksi dalam praktek penentuan harga jual dan menentukan keuntungan yang diharapkan menggunakan perhitungan margin kontribusi. Selain itu pula Hj. Khidijah memperlakukan harga jual yang berbeda-beda kepada setiap pembelinya.

Setelah melakukan tapak tilas secara mendalam, maka peneliti menemukan nilai tolong menolong dalam penentuan harga jual pada usaha *home industry* kasur Hj. Khodijah. Hal tersebut terwujud ketika pemilik usaha *home industry* memberikan potongan kepada pelanggan yang akan dijual kembali agar sama-sama mendapatkan untung, tetangga yang mempunyai hajatan nikahan supaya bisa meringankan bebannya serta kepada kerabatnya sendiri karena ada ikatan sosial

Kata kunci: Perbedaan Harga Jual, Produk Kasur Nomor Dua Super, Nilai Tolong Menolong