

CALCULATION METHOD OF WOMEN'S VOLLEYBALL ATHLETE ININ PERKASA JAYA CLUB BLITAR CITY

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ABSTRACT

This research aims to determine and describe the women's volleyball athletes contract calculation method of Perkasa Jaya, Blitar City. The research method uses qualitative method of the phenomenologist approach. Data collection techniques in this study through observation, interviews, and literature study. The results showed that there were several factors that influenced the calculation method, namely the ability of players, experience of competition, teamwork, and the position of players in the team. These factors are related to the size of the athlete's contract and consideration of the contracting party. So, each player has a different contract value. The Perkasa Jaya Club has provisions for club members who regulate cooperation with other parties. The contract calculation method will enter the club's cash at 30% of the monthly salary so that the athlete only receives 70% of the salary earned. Other salaries such as competition salaries, bonuses or others will not be deducted by the club. All rules and regulations that are regulated to members have been notified to new members before joining the Perkasa Jaya club. Before entering into contracts with other parties or other clubs, players also make a statement so they do not feel aggrieved over the provisions that have been made by the Perkasa Jaya club.

Key Words : Athlete Contract Calculation Method, Factors Calculation Method.

1. INTRODUCTION

Accounting is always related to numbers and arithmetic systems. Masrunik and Arif (2019: 2) in their research, accounting is a service activity that serves to present quantitative information, especially financial in nature from an institution or company, which is expected to be used as a basis for making economic decisions among various alternative actions. According to Desliane (2016: 2) accounting is a process, art, or set of knowledge that is used to carry out an activity in a separate field, includes recording, classifying, summarizing, and reporting on an event or financial transaction in a company which becomes the basis for taking decisions for interested parties.

The method is one of the strategies or processes used by someone for something to be achieved, the more precise method used by a person, the better the results achieved. The method is broad planning to present language information on a regular basis, there is no one part that contradicts the real situation, and all of them are based on a certain approach. Based on this opinion it can be concluded that the method is a complete and systematic planning in presenting subject matter. The method is carried out regularly and gradually in a way that has been determined to achieve certain goals under different conditions.

Calculation is a way to process numbers into something that can get results. According to Nurul, Anna and Andrianto (2018: 11) calculation is one way to obtain the results of a number. So the method of calculation is the process for implementing or measuring steps in the assessment activities in order to achieve these goals that have been planned by an organization. It can be interpreted that the calculation method is the workings of a system that has been planned by the company or organization in obtaining expected results. Before this research was conducted, there were some previous studies that had been carried out.

Previous research is a study that describes the relationship between research variables based on the opinions and results of previous studies as a reference for researchers conducting research. There are several differences with previous research, namely the research method used, the calculation method used, the research object to be examined. As for the similarities from the previous research, some researchers took this research reference to calculate the contract rates between one party and another. This research was conducted in an organization that focuses on sports, namely Klub Perkasa Jaya, which educates or fosters members in volleyball. The importance of this research was carried out because there were several things that became the problem.

Perkasa Jaya club organization address in Jl. Riau No.42 Sananwetan Blitar City. This organization has been running for decades, and was founded by Mr. Zoned Moesni who played the role of trainer and founder of the organization. Perkasa Jaya is one of the organizations that are followed from elementary school children to adults and is engaged in sports, especially women's volleyball. Volleyball game is very popular among the general public, because the game that does not spend a lot of money. But from the other side also differed opinions, that volleyball is also one of the hobbies that produces money for volleyball athletes. In Perkasa Jaya, there are several athletes who are able and eligible to be contracted outside the city or outside of Java. And each player also has a different contract rate.

Athletes are individuals who are trained, unique, and also have talents in sports that are trained in sports. An athlete is someone who deepens the talent for sports, especially regarding body strength, agility and speed and others. From the description it can be concluded that, athletes are individuals who play a role in an activity in the field of sports and talent, skills, and motivation are needed in these sports to achieve the highest achievements and be collected in a training program that is more specialized and intensive in accordance with other's sports.

The player or athlete contract includes the use of services. So, the rate is determined based on the ability of each woman volleyball player. Verina (2001: 4) tariff is the cost that must be paid for something that someone pays to another person. Tariff can also be interpreted as price, the price is the amount of money that consumers must pay to get a product or service. According to Evi (2008: 11) in business life, price is one of the important factors that influence the marketing of a product that is marketable or not. High and low prices are always the main concern of consumers when they are looking for a product, because price is the first benchmark for consumers. So the price offered is a matter of special consideration, before the user or buyer decides to buy goods or use a service that is needed. According to Sumendra, Dharmawan, Widana (2015: 1) a contract is a matter that is signed on an agreement made by the buyer and seller at the current price (a known price) and the anticipated price of certain assets in the future. Nuriyan (2014: 8) reached an agreement between the two parties between the buyer and seller, of course, must first be able to anticipate the costs or benefits that will be obtained.

Tariff determination in volleyball depends on far or near the venue, the player's ability and etc. Because of the determination of rates between clubs have different payment systems. There are many problems in determining tariffs that must be discussed and explained clearly so that nothing unexpected happens.

This research was conducted as a benchmark for the calculation method for each athlete in the Perkasa Jaya club. Previous research conducted has several differences in terms of the calculation method and the provisions of each organization or club. For the equation from previous research is almost all the research using descriptive qualitative methods. According to Moleong in the journal *Diana* (2016: 3) Qualitative method is research that intends to understand the phenomena about what is experienced by research subjects, their behavior, perception, motivation, actions, etc., in a mystical manner, and in a descriptive way in the form of words and language, in a special natural context and by utilizing various scientific methods.

2. RESEARCH METHOD

This research is emphasized using qualitative methods. According to Iqbal Hasan (2004: 4) the research method is distributing human curiosity about a problem with a particular treatment (such as examining, investigating, understanding, processing and studying carefully and seriously) so it got the result (such as achieving the truth, getting answers to problems, development of science, information needed and so on). While the understanding according to Sujoko, Stevanus, and Yuliawati (2007: 7) in his book states that the research method is part of a methodology that specifically describes how to collect and analyze data. Based on the above statement it can be seen that the research method is a way to be able to understand an object of research by guiding researchers in the order of how the research is carried out which includes techniques and procedures used in research. The method used by researchers is a descriptive qualitative method that describes the actual state or the real state of an event in the field about the object under study, according to the actual situation at the time of direct research. So this research method illustrates the method of calculating contracts with players or athletes in Perkasa Jaya.

Descriptive method according to Sugiyono (2009: 21) is a method used to describe or analyze a research result but is not used to make broader conclusions. Meanwhile according to Moh. Nazir (2003: 4) descriptive method is a method in examining the status of a human group, an object, a set of conditions, a system of thought, or a class of events at the present time. So from the explanation according to the experts above it can be concluded that the descriptive research method is a study that uses one variable without using another variable as a comparison object, in this method the form describes the results of the study. According to Isyirah (2010: 6) data collection techniques used in this study include: 1) Observation, is a method of collecting data by observing and conducting direct communication with sources of information (informants) about the condition of the research location in order to obtain data related; 2) Interview, the method carried out by question and answer or conversation with respondents to obtain data by using a list of questions or free conversation related to problems that have been previously formulated. Hesti (2012: 6) interview is a data collection technique by conducting question and answer directly to the parties involved in the company; 3) Documentation, which is the method used by researchers to obtain data and information through documents (archives) that are related to the things being studied.

3. RESULT

Researchers collected data by observing, documenting, and interviewing several informants at the Perkasa Jaya Club in Blitar City so some data can be obtained as follows:

The informants in this research were Ririna Zoned (trainer), Widya (open spike), Fatma (tosser), Olivia (libero), Afifa (quicker), Ovi (Open Spike). Based on the results of research interviews conducted on March 2, 2020 there are several factors that affect the size of the contract and the calculation method, such as:

1. Self ability

Self-ability is usually more refers to the discipline of an athlete in training, or awareness of the intention to be dissatisfied and always want to achieve maximum results for yourself. Based on the results of interviews with Ririna as a trainer said that:

"Self-ability can be seen from the way he wants to practice or undisciplined, come training, keep trying the new things, is like people if they want to be smart in the field of science, they read a lot of books about science, special material lessons, and more things to get more knowledge. It similar with sports if you want more you can practice more. If only do exercise in spare time when there is no activity at home, it is nothing. There are many athletes who may initially be idle to continue to practice but he has a talent that if he do exercise regularly, he will form himself into a sportsman but if he has talent he is not sharpened or not guided, it is nothing. It all depends on each child. All students actually have the ability, but have more intentions or not, if not, just stop there. Because it is one of the factors that influence the contract, people see when the athletes have outside matches, even though it is a team sport, there will definitely be those who has high or low performance . There are the main attackers, and their respective positions. If you have already talked about a contract with another party, you don't take one team, so just choose what the contractor wants."

In addition, the researcher also interviewed a member or athlete at the Perkasa Jaya Club named Widya, saying that:

"In Perkasa, the training is hard even sometimes I can't do the exercise completely. But all of that needs to be forced to get the best result, because someone's abilities depend on oneself. If you don't have intention, you won't come to practice tomorrow or you don't even join the club. For example, like today the training was from three o'clock in the afternoon until the evening almost nine in the evening or more. If a child does not have a desire in volleyball, he must think that he would be better at home while watching TV or doing school work. People say that training in Perkasa is like the military, but the way he trains is only give the screaming direction and technique but it can still be done."

The students named Olivia, said that:

"Physical training is indeed for your own abilities. If you have already practiced for team forms it's usually a game set or a training match. Yes, it is very important

if you have the ability to do it yourself, because in my opinion if it is related to the contract, you have to look for each child instead of taking the team.

Individual ability greatly affects the athlete's contract, because if it is related to the contract it is not taken by a team, it is taken by an individual. So, who has a good individual ability or better than other students, the athlete has more opportunities.

2. Competition Experience

Competition experience is the next factor that is considered important as an athlete's consideration of whether or not to accept a contract. Because more experience in competition, someone will be better trained practice in the field not only theory. As a coach, Ririna said:

"The experience is very important in sport; more experience will make better the mentality in competition of an athlete. There were many practices doing well but in the field when they have competition is not good. There were those who practiced in a half but he was in a good match because he had a good match mentality. One way to train mentally in the field with often participate in outside competition. If someone wants the child for his team, if you already understand the athlete or player by only looking at the game when he is on the playing field, we record their performance. The contractor only wants to know if he wins. So, clubs like Perkasa Jaya which have students only educate or train members in the club as much as possible. For the rest, it depends on each child. There is a good volleyball player but ethics or manners are bad and have an arrogant nature, usually such children will not develop. Because volleyball is not only a team sport, many of the contracting parties if they already like the performance of child A, so from year to year, it will be taken or contracted. After that, they became their own families. So that's the importance of ethics or good character for an athlete. "

Competing experience makes players increasingly have a mentality in a good field. Many experiences will make emotions when competing will also be sharpened with these experiences. From the interviews it can be concluded that an athlete, when he has a lot of experience of competing will have many more opportunities to know other parties, mentally ordered so that he can play optimally, if playing maximum on the field is usually targeted by the contract provider. Thus, competitive experience is very important in the contractor's assessment.

3. Teamwork

Teamwork in volleyball is needed, because volleyball is not an individual game. The great team was formed because of the cooperation between the members in a team that is very compact and good. In terms of contracting factors, if a good team might not be taken individually. Ririna as coach at the Perkasa Jaya club, said that:

"It's called team sport, so it must have good cooperation to achieve the desired goals. The goal is like want to win; finally it can be appreciated by many parties right. The contracting party, if they see one team complement each other, like those

who have not been able to pass is helped by the other athlete. So, contract providers usually take one team, or only one athlete they want or it's usually taken by four children on the team. Sometimes there is a jealous sense that grows among children, so it is also given an understanding that if they want to join in the contract they have to add their personal ability to be able to compensate for other friends. "

The student of Perkasa Jaya said:

"Teamwork in volleyball is really important, it is team playing so It's different for individual sports. If a team is good it's usually also taken by that team. "

4. Player Position on the Team

The position of players in volleyball are classified into several categories, such as toser, open spike, quicker, allround, libero. From these positions if connected with a contract with another party there are positions that often needed. From the results of interviews and observations conducted by researchers, the data can be described.

Ririna as a trainer said that:

"In Volleyball there are several positions, and they must choose what they want to be, trained to master positions. In education it is like choosing your subject matter. And in volleyball, there are a number of positions, there are a toser who is the key in the team because he gives bait to the hitter to carry out attacks. The smash is divided into three positions, namely open spike mastering high ball, quicker is short or fast ball, and allround must master in high ball, fast ball and must be able to find the ball well. Furthermore, there is another libero, this position that wears different clothes and is tasked with finding the ball to give to the feeder only as a substitute for players behind. If the ball is good the start of the live presentation of a good toser will be a good attack to get points. But if it is seen from the viewpoint of a contract with another party, usually those who have many opportunities are hitters. Because the feeder in the team is only one child, libero is also same. The remaining five people were hitter, but also many competitors. Most looking for it allround because it can be all, the contracting party does not want to lose. So, look for one that is already a complete package if many people say. "

Widya as a open spike said:

"The position in the team is usually based on the passion of their children and there is also direction from the coach. If this child has more skill in the toser, it will be directed to become toser and vice versa. Indeed, for my position, many open spikes require, because I am also required to be able to find my own ball or what is often called passing. But there are many opportunities too many competitors. "

The position of the players in the team is a factor that influences contracts with other parties, because the contractor will also consider which positions are needed in the team to be managed. The size of the contract also varies for each player's position.

Perkasa Jaya is a club or organization in Blitar City that educates children in women's volleyball player. It train students or members to obtain achievements that become the

goals of the organization. There are some students who are able to go the national level in women's volleyball. One of them is a student in Perkasa Jaya named Widya Septa Riana who was born in Blitar, 17 September 2001 position in the team as Open Spike. The students have participated in several official competitions at the national level and were contracted by other parties. Petrokimia Gresik is the last club recruiting Widya to join the team which will compete in the First Division LIVOLI in Bandung, it will be held in 2018. In the contract for training at Gresik, Widya is paid Rp. 10,000,000 per month excluding competitive salary, bonuses, etc. The contract is classified as above standard salary, because according to the contracting party Widya is able to adapt quickly with the new team, her ability is above average, and she can follow the training well.

Recruitment or a contract will not occur if Widya does not join the club, therefore all contracts that occur must pass through the club that fosters the students. So the policy of the club that fostered Widya was 30% entered the club's cash or was deposited to the management of Perkasa Jaya club.

Picture 1
 Contract calculation method of Widya in Perkasa Jaya City of Blitar

a. Money that received by Perkasa Jaya Club as cash:		
	30% x Rp. 10.000.000	= Rp. 3.000.000
b. Money that received by athlete:		
	70% x Rp. 10.000.000	= <u>Rp. 7.000.000</u>
	TOTAL	= Rp.10.000.000

Source: The Researcher 2020.

In 2019, a student named Fatma, the position of the toser or feeder team was taken by the Petrokimia Gresik team, at that time the Petrokima team needed a backup toser. The salary for training is different from the previous year's contract or when Widya was taken. Because she was only recruited for the second tier position, she got a contract of Rp. 9,000,000 per month of training. Fatma was determined as the second toser because sometimes she can not control her mentally well. It can be seen from the lack of competition experience.

Picture 2
 Contract calculation method of Widya in Perkasa Jaya City of Blitar

a. Money that received by Perkasa Jaya Club as cash:		
	30% x Rp. 9.000.000	= Rp. 2.700.000
b. Money that received by athlete:		
	70% x Rp. 9.000.000	= <u>Rp. 6.300.000</u>
	TOTAL	= Rp.9.000.000

Source: The Researcher 2020

From the research above it can be seen that there are several factors that influence the size of the contract obtained by each player, players' position on the team, training discipline, athlete's ability, competitive experience and cooperation when competing.

Some data found in the field, it turns out that the contract applies to athletes with the contractor. For the method of calculation of athletes with clubs is the policy of each club. So, each club has different policies. At Perkasa Jaya club, 30% is included in the club's cash.

Tax issues that have been determined, is taken care of by the contractor. And what happens is usually the contract is only valid for a few months so it is not subject to tax deductions. The Perkasa Jaya Club and athletes do not take care of taxes, the athletes only receive a net price from the contracting party which will then be deducted by 30% by the club. Before the contract, the athlete also made a statement that he was 30% with Perkasa Jaya club.

The Perkasa Jaya Club does not have a report on the contract that the athlete has made, only provisions and a statement letter. So, the calculation method is simply deducted according to the provisions in force at the club. To pay the contract from the contractor directly to the athlete, after that the athlete deposits 30% of it to the club. There are no reports of contracts that occur to the athlete, which results in a lack of openness to the athlete.

After finding the necessary data, the data will be analyzed. It is explained in the data analysis technique in the study, researchers used a qualitative descriptive analysis (exposure) and the data obtained by researchers both through observation, interviews, and documentation from parties who knew about the data needed by researchers. The data are as follows:

The calculation method is the workings of a number system that has been planned by the company or organization in obtaining expected organizational results or objectives. Perkasa Jaya Club in the calculation method of each player's contract is applied 30% as cash of the club. The cash is managed by the trainer or the owner of Perkasa Jaya, the cash used for incurred during training activities or during matches. Students or players receive contract money after the 30% deduction is according to club regulations.

Picture 3
Calculation Method

$$\text{Money that received by the athlete} = 70\% \times \text{contract price}$$

Source: The Researcher 2020

4. DISCUSSION

According to Sudjana in theory about the calculation method is a comprehensive plan to present information regularly, there is no one contradictory part, and everything is based on an approach. Here what is meant by an approach is something that has clear truth and reality on the field. In addition to Sudjana's theory, the Act also explains that for athletes only the reduction of the Taxpayer for Income Tax Article 17 paragraph (1) is regulated.

Table 1
PPh Rate Article 17

Taxable Income	Tax Rate
Up to Rp 50.000.000,00	5% (five persen)
Above Rp 50.000.000,00 up to Rp 250.000.000,00	15% (fifteen persen)
Above Rp 250.000.000,00 up to Rp 500.000.000,00	25% (twenty five persen)
Above Rp 500.000.000,00	30% (thirty persen)

Source: Tax law

From some data found in the field, it turns out that the contract applies to athletes with the contractor. For the method of calculation of athletes with clubs are the provisions of each club. So, each club has different conditions. And at the Perkasa Jaya club, 30% is included in the club's cash. Tax issues that have been determined, it is taken care of by the contractor. The contract is usually only valid for a few months so it is free from tax deductions. The Perkasa Jaya Club and athletes do not take care of taxes; the athletes only receive a net price from the contracting party which will then be deducted by 30% by the club. Before the contract, the athlete also made a statement that it was 30% given to the Perkasa Jaya club.

The Perkasa Jaya Club does not have a report on the contract that the athlete has made, only provisions and a statement letter. So, the calculation method is simply deducted according to the provisions in force at the club. To pay the contract from the contractor directly to the athlete, after that the athlete deposits 30% of it to the club. There are no reports of contracts that occur to the athlete, which results in a lack of openness to the athlete.

After finding the necessary data, the data will be analyzed. As explained in the data analysis technique in the study, researchers used a qualitative descriptive analysis (exposure) and the data obtained by researchers both through observation, interviews, and documentation from parties who knew about the data needed by researchers. The data are as follows:

1. Methods of calculating athletes' contracts in Perkasa Jaya

The calculation method is the workings of a number system that has been planned by the company or organization in obtaining expected organizational results or objectives. Perkasa Jaya Club in the calculation method of each player's contract is applied 30% as cash of the club. The cash is managed by the trainer or the owner of Perkasa Jaya, the cash used for incurred during training activities or during matches. Students or players receive contract money after the 30% deduction is according to club regulations.

Picture 5
Calculation Method

$\text{Money that received by the athlete} = 70\% \times \text{Contract cost}$
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Source: The Researcher 2020

2. Factors that influence or consider the contractor in the method of calculating an athlete's contract.

a. Self Ability

The ability of students is the first factor for consideration of the contract. The ability of players to be a benchmark for the calculation of the contract. More players have good skills, they will get greater contract with other parties. Because for the contract system in the Perkasa Jaya club it can be taken individually or by several children depending on the contractor or contract giver.

b. Competition Experience

Players who have a lot of experience of competing is already familiar with the conditions on the field. So, the mental player will be well honed. Players who have a good mentality or good value added to the method of calculating contracts that will be carried out with other parties.

c. Team work

Team work strongly supports the formation of social or cohesiveness in a team game. If the team already has a good perform in volleyball competition, the contract giver or contractor will consider taking or signing a team. But taking a team must have a policy between players for the distribution of contracts that will be received by each player. Because 30% must be payed as a club's cash, the rest will be divided according to the position of players in the team.

d. Posisi Pemain dalam tim

The position in the team also varies; in a volleyball contract which usually has a great opportunity to contract with another party is a hitter or attacker in the team.

5. CONCLUSION

The Perkasa Jaya Club has provisions for club members who regulate cooperation with other parties. The contract value will enter the club's cash at 30% of the monthly salary so that athletes only receive 70% of the salary earned. Other salaries such as competition salaries, bonuses or others will not be deducted by the club. All rules and regulations that are regulated to members have been notified to prospective members before joining the Perkasa Jaya club. Before entering into contracts with other parties or other clubs, players also make a statement so they are not to feel disadvantaged by the provisions that have been made by Perkasa Jaya club.

6. SUGGESTION

The lack of openness in Perkasa Jaya club to athletes in the contract should be made so there are no party is harmed. In compiling the calculation method, it is expected that Perkasa Jaya's club with athletes in the future to be more detailed or 30% of the club's cash is explained for the needs, costs, field repairs, equipment purchases etc. reported or in the form of records. And it is expected that athletes can also appreciate or express opinions if there is an objection due to the lack of openness made by the Perkasa Jaya club. This research intends as a positive thing to make various parties not feel mutually disadvantaged or there is poor communication.

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