

## Examining the Value of Gratitude in Determining Selling Prices

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### **Keywords:**

COGS; Thanksgiving; Selling Price

### **Abstract**

*This study attempts to explore and uncover the meaning of determining the selling price of fish traders. This study uses phenomenology as a method with data collection through interviews and documentation. The study shows that fish traders tend to ignore the calculation of the Cost of Goods Sold (COGS). The values of gratitude and love expressed in the COGS are used as the basis for determining the selling price of fish. The low selling price of fish for informants is conceptualized as a "feeling" of mutual love for others. Several non-material aspects underlie the neglect of COGS, such as the attitude of fish traders and collectors who often express gratitude for the results of fish sales. The implied gratitude illustrates the neglect of the cost aspect in COGS in determining the selling price. This study reveals the phenomenon of determining COGS and fish selling prices for fish traders.*

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## INTRODUCTION

The study of selling prices is an interesting topic to address in scientific research. This is because every human economic activity is constantly in contact with prices. The phenomenon of fish traders with selling prices is a social reality that holds many meanings and cannot be understood without delving into the phenomenon itself. In this regard, integrating research expressions in such a way with accounting practices, particularly in pricing, has received serious attention from many researchers (for example, (Alimuddin et al., 2011), (Zalshabila & Mulawarman, 2012), (Amaliah & Sugianto, 2018), (Hidayat & Triyuwono, 2019)). Selling prices are used to ensure that a business activity will produce output value that is higher than the input value. A tool is needed to measure the value of the input sacrificed in producing that output. Cost information is a tool that functions to measure the sacrifice of input value, in order to produce useful information to measure whether the business activity will generate profit or not. (Listiadi, 2023). The costs that are the sacrifice of economic resources to obtain assets are called Cost of Goods Sold. Accurately calculating COGS is crucial for every company in planning, controlling costs, making decisions, and determining reasonable returns. If a company overestimates its cost of goods sold, it will result in losses because it cannot compete with similar products, resulting in unsellable products. (Agustini et al., 2017) However, if a company calculates its COGS too low, it will result in losses because it will not achieve its desired profit. Once a company has determined its COGS, the selling price can be determined based on all production costs, including marketing costs, and the desired profit.

(Mulyadi, 2014) He stated that in principle the selling price should be able to cover the full costs plus a reasonable profit. So, in essence, the selling price is equal to the production costs plus a mark-up. (Zalshabila & Mulawarman, 2012) This description provides an understanding that the

main consideration underlying the methods for setting conventional selling prices today is generally oriented towards achieving maximum profit (profit maximization). This is in line with the statement (Utomo & Utomo, 2014) which states that the objectives of pricing include, first, profit (profit maximization), namely achieving maximum profit. Second, pricing to capture market share. Third, setting profit to maximize revenue. On the other hand, the study of selling price determination methods, which has been dominated by a positivistic approach, has not been able to explain the accounting realities related to the concept of price. Therefore, the limitations of the conventional selling price concept have created an imbalance in life.

The positivistic approach used has not been able to explain the accounting reality related to the concept of price, so that the limitations in the conventional selling price concept have created an imbalance in life. (Amaliah, 2016) The concept of conventional selling prices is considered as a value-free science and practice, so that conventional selling price determination is only oriented towards profit alone. (Amaliah, 2014) The reality of the conventional selling price concept shows that the determination of selling prices is solely oriented towards a single objective, namely profit. (Hardesty et al., 2012); (Ika & Suryani, 2022) This provides an understanding that the elements that form the selling price are only bound by quantitative values, which are considered more rational in generating material profits. A selling price concept based entirely on material aspects will create an egotistical mindset. (Amaliah & Sugianto, 2018). It can be said that the concept of selling price, which is part of accounting practice, is entirely based on the material aspect of profit. This orientation solely on profit results in the neglect of the values of goodness that serve as guidelines in carrying out sales activities. The conventional concept of selling price tends to reflect the final result in the form of maximum profit and is closely identified with figures stated in monetary terms. Without numbers, the concept of selling price cannot be described. This is in line with what was stated by (Subyantoro, EB, & Triyuwono, 2004) Mainstream accounting is synonymous with numbers. The sole objective of profit is a view heavily imbued with selfish values. This theoretical explanation reveals that determining the selling price is closely linked to the method of calculating acquisition costs with the highest possible profit estimate. Losses will arise if the selling price is set below this calculation. Therefore, in setting the selling price, the minimum price level should cover all costs incurred in producing and marketing the goods or services while still generating a profit from the sale.

However, researchers found a discrepancy between the prevailing theory regarding selling price determination, which calculates acquisition costs with estimated profits, and the phenomenon that occurs among fish collectors and traders. Fish collectors sell fish to fish traders using varying selling prices, ignoring the level of acquisition costs. This indicates the fact that there is a disregard for acquisition costs and estimated profits in determining the selling price of fish. More simply, it can be said that in addition to material elements, selling prices are also shaped by non-material values. Selling prices are not only formed by the elements of costs and profits as found in modern accounting, but also touch on the cultural elements of Tri Hita Kirana. (Amaliah & Sugianto, 2018). Indeed, selling price is not only the selling price itself that is formed by quantitative values, but qualitative values also play a role in its formation. The ultimate goal of determining selling prices that relies solely on achieving profit in material form, whether consciously or not, can lead the perpetrator to unethical behavior. In reality, the concept of selling price is not a form of knowledge and practice of earning a living that is value-free for a handful of people who trade fish, but rather, knowledge and practice laden with values. This is in line with what was expressed by (Triyuwono, 2006) No science is objective and value-free as long as humans

are involved in its construction. This discrepancy has piqued researchers' curiosity, seeking to uncover the underlying factors behind fish traders' pricing decisions. Researchers want to understand how fish traders interpret the cost of goods sold (HPP) and determine their selling prices. Therefore, to understand the above, it is crucial for researchers to understand the mindset of fish traders. Mindset, in this case, refers to the mindset and behavior of fish traders.

Thus, this research topic is interesting to write about because, to the best of the researcher's knowledge, no other researcher has yet discussed in depth the implied meaning behind the habits of fish collectors and traders in setting selling prices for their fish. The purpose of this research is to uncover and explore the meaning of the practice of setting fish selling prices by fish collectors and traders, which is based on the values of gratitude and compassion. At the very least, this research is expected to contribute to the theory of the development of science in the field of accounting, especially in developing the concept of Cost of Goods Sold (COGS) in determining selling prices. This research views accounting broadly, viewing it as a science in relation to human behavior and other factors that influence accounting practices. Thus, selling prices, which are an important part of a company, will not always be separated from its religious, humanistic, and social aspects.

## RESEARCH METHOD

In this study, researchers explore the interpretations of fish collectors and traders regarding the Cost of Goods Sold (COGS) and how they determine their selling prices. It is important for researchers to understand the mindset of fish traders. Mindset, in this case, refers to the mindset and behavior of fish traders in determining the selling price of fish. Using this phenomenological approach, researchers examine the aspects underlying the determination of COGS, which then become the basis for fish collectors and traders in determining selling prices. The process of interpreting phenomena carried out by subjects, which is then recorded in a study, involves several aspects that exist in the environment of the speaker, respondent, or whatever term is used to describe the person providing us with information about a phenomenon.

The qualitative approach used in this research implies a phenomenological approach, the mechanism of which is consistently carried out from data processing to drawing conclusions without using calculations or mathematical or statistical processing, but rather emphasizes interpretive studies or descriptive analysis. Phenomenology describes the conditions or objects of research as they occur. Qualitative research using the phenomenological method is based on the philosophy of phenomenology, where researchers attempt to formulate a question that is then analyzed based on the participants' "perceptions" of the phenomenon being studied. This can be done by asking participants to express their perceptions of the phenomenon. (Bahrun & Syihabudin, 2013).

Phenomenology can be classified as pure qualitative research, where its implementation is based on efforts to study and describe the intrinsic characteristics of phenomena as they occur. (Creswell, 2014) The phenomenological approach attempts to enter the conceptual world of the subject in order to understand how and what meanings the subject constructs in his or her daily life. In short, the researcher attempts to understand the subject from the subject's own perspective without neglecting interpretation, by creating a conceptual scheme. According to Edie (1962: 19) in (Zalshabila & Mulawarman, 2012) Phenomenology attempts to reveal the implicit structure and meaning of human experience, a search for an "essence" that cannot be discovered through ordinary observation. Phenomenology is the study of the essential structure of

consciousness or experience that does not emphasize experience or the object of experience, but rather the point of contact where "being and consciousness" meet. Phenomenology considers everyday human activities to capture social problems and then interpret them.(Tanasal et al., 2019).

The essence of phenomenology is to obtain a pure vision of the "essentially is." Phenomenology has components consisting of: intentionality, noema and noesis, intuition, and intersubjectivity.(Moran, 2018). Intentionality as a deliberate act is something that begins with awareness that directs humans in relating to certain objects, both tangible and intangible, and is influenced by interests, research, and expectations of the object. In this study, intentionality is shown in how informants, as collectors, set the selling price of fish to fish traders. The process of determining the selling price of fish is an intentionality. Noema and noesis are two things that form intentionality itself. Noema is the objective side of phenomena that are visible, audible, felt, thought, and can be smelled, while noesis is the subjective side of phenomena that is the basis of the human mind to perceive, judge, remember, feel, and think. Noesis will not exist before noema. Because the essence of a phenomenon is the core part of the phenomenon, the noema and noesis of each informant need to be seen and explored.(Putra & Muliati, 2020). A similar phenomenological approach has been used by(Putra & Muliati, 2020)in revealing and exploring the meaning of implementing financial accountability in traditional villages with the spirit of Balinese local wisdom and(Zalshabila & Mulawarman, 2012)in analyzing the aspects underlying the cost of production of meatballs, which are reflected in the determination of the selling price of a product.

The three data collection techniques used in this study were in-depth interviews, participant observation, documentation, and audiovisual techniques or recording. The researcher was directly involved in the interviews and observations and acted as a participant observer in this research setting. The interviews were conducted informally under conditions or situations that allowed the researcher to conduct the interviews. The researcher did this to ensure the data collection process proceeded naturally and did not disrupt the informants' daily routines. The natural interview process allowed the collected data to flow naturally. The questions asked in the interviews focused on the pricing practices of fish traders and collectors. The questions flowed naturally. Furthermore, in an effort to answer the objectives of this study, the researcher identified several informants as core informants and one additional informant. Information regarding the informant profiles is presented in Table 1.

**Table 1. List of Informant Names**

<b>Informant</b>	<b>Work</b>
Anto	Fish Trader
Muchlis	Market Head
Hadeyang	Fish Trader

From Table 1 above, it appears that the informants in this study have professional backgrounds as fish traders, collectors, and non-traders. Although they have different professions, these informants are indigenous Luwu people who work as fish traders, collectors, and Market Heads who have offices in the Andi Tadda market area. The researcher believes that the informants who have been determined can provide comprehensive information about the activities carried out by fish traders and collectors, especially in determining selling prices. Related to the use of phenomenology as a method in this study, the stages of analysis carried out are the stages of noema, epoche, noesis, and eidetic reduction. In this stage, the researcher conducts intentional analysis, namely examining how noesis (what is realized through experience) forms noema (what is visible and read), or in other words, analyzing the reasons why an action/behavior occurs. This step begins with identifying noema or what can be called textural analysis (such as surface "texture"). By identifying the noema in the form of the reality of the phenomena surrounding the practice of setting apparent selling prices, the researcher carries out bracketing, or places brackets, or epoche on what is captured to obtain noesis, namely the informant's understanding that arises as a result of experience due to a particular time (Allraum) and place (weltzeit). (Kamayanti, 2016). Next, eidetic reduction is used to reveal the overall results of the phenomena seen in the field in order to obtain the essence or idea that underlies the entire pure consciousness in the form of determining the selling price based on the value of gratitude. These stages are key concepts of phenomenology. Phenomenological analysis begins with the stage of identifying noema (textural analysis). Based on the identification of noema, researchers bracket the findings captured in other textures under texture (structural analysis) to obtain noesis or deeper meaning (Kamayanti, 2016). In principle, Husserl's phenomenology emphasizes standing on the original source of the subject's self and the consciousness they possess to explore the subjective world of the meaning of the life experiences of a number of people, especially for traders and collectors.

## RESULTS AND DISCUSSION

Adopting the method from (Greening, 2019) The steps that need to be taken in the phenomenological method are as follows; first, the researcher conducts an intentional analysis step by combining noema and noesis related to the values or meanings of HPP for fish traders in determining the selling price of fish. Phenomenological analysis always begins with the identification of noema or what can be called textural analysis (such as the "texture" of the surface). Based on this noema identification, the researcher brackets or places brackets on what he or she captures other textures below the texture (structural analysis) to obtain noesis, as a deeper level of meaning. (Brough, 2010) explains that when epoche or bracketing is carried out, the bracketing of meaning must be accompanied by an understanding that the meaning arises at a certain time and space which makes it an experience for the "I". The deeper meaning and becomes pure consciousness is noesis, namely consciousness that arises as a result of experience because of and at a certain time (Allraum) and place (Weltzeit).

Understanding the noema-noesis relationship allows phenomenologists to gain a further understanding of how noesis forms noema. (Kamayanti, 2016). In this study, the combination of noema and noesis was carried out by examining how the informants' subjective understanding related to the understanding, meaning, and actions regarding the calculation of HPP in determining the selling price.

The second step involves the researcher conducting epoche, which refers to the researcher's personal field data collection using questions related to issues inherent in the individual's mental state. The third step involves eidetic reduction, which abstracts the essence of consciousness or experience using the researcher's intuition and reflection.

This section will discuss various approaches to calculating the cost of goods sold (COGS). The researcher would like to begin the discussion by describing (Zalshabila & Mulawarman, 2012) who argue that management accounting information is not more important than financial accounting information. This can be seen in the existence of accounting standards and legislation that require the importance of creating financial accounts. However, (Zalshabila & Mulawarman, 2012) stated that recently several researchers have seen the importance of information produced by management accounting in decision making, which includes information regarding cost of goods sold.

This study specifically examines the contribution of COGS to determining selling prices. COGS is the total cost incurred to acquire the goods sold, or the acquisition price of the goods sold. In other words, COGS is the cost involved in the process of bringing merchandise ready for sale.

From the opinion above, it can be concluded that calculating the cost of goods sold is important for the purpose of determining the appropriate selling price by adding the desired profit prediction, according to (Alimuddin, 2016). Companies can set prices lower, higher, or the same as competitors as long as the pricing can increase the company's profits. Moral and ethical issues are relatively less considered in setting selling prices, but material benefits are the determining factor. (Alimuddin, 2016).

In contrast to the opinion above, in this study the researcher agrees with (Zalshabila & Mulawarman, 2012) who argue that in some cases, companies sometimes ignore the product cost aspect in pricing. This is the case with some fish traders. They do not use product cost information and tend to ignore the cost of goods sold (COGS) in decision-making. This statement is supported by the fact that most informants ignore calculating the product costs they incur, from purchasing fish from distributors to the costs incurred during the fish sales process. They tend to ignore these cost aspects extensively in the selling price decision-making process. One of them, Mrs. Hadeyang, said:

"I'm grateful if I've received a buyer for Rp 100,000, Rp 200,000, or Rp 300,000. It's not certain how many buyers I get in a day, and I don't take into account the cost because sometimes it increases, sometimes it decreases, sometimes it comes in, sometimes it goes out. This means that once I get a buyer, the money is used again to buy fish, so it gets mixed up again."

"I'm grateful if I get a buyer with sales of Rp100,000, Rp200,000, or Rp300,000. Daily income is uncertain and not accurately calculated, including operational costs, as they sometimes increase, decrease, come in, or go out. This means that after receiving the money from the sale, the funds are immediately used to buy fish, resulting in a mixed budget."

Mrs. Hadeyang's initial statement (noema) which reads: "...and not taking into account how much the cost..." shows the neglect of calculating the COGS in determining the selling price. Mrs.

Hadeyang feels that there is no need to calculate the total cost of goods sold if the sales results from her fish have reached results ranging from IDR 100,000, IDR 200,000 to IDR 300,000. Hearing Mrs. Hadeyang's statement, the researcher felt that it was still very necessary to know the reason Mrs. Hadeyang did not calculate the types of costs that should be included in the cost of goods sold so that the researcher then asked as a form of epoche interaction regarding ticket costs and other costs that were not calculated by her. Mrs. Hadeyang answered as follows:

"Oh no, that's not included anymore, the becak fee, the ticket fee, uh, it's not included. It's not included, the most important thing is that the buyer has earned Rp 100,000, Rp 200,000, Rp 300,000, Rp 400,000, sometimes Rp 500,000, sometimes less than that."

"Ah, that's not included anymore. Pedicab fees, ticket fees, and so on aren't taken into account. What matters to me is that there are buyers, with sales of Rp100,000, Rp200,000, Rp300,000, Rp400,000, sometimes Rp500,000, or even less."

Intentional analysis shows that Mrs. Hadeyang's experience of frequently expressing gratitude for her sales proceeds, ranging from Rp 100,000 to Rp 500,000, has shaped her understanding of how Mrs. Hadeyang ignores the cost aspect calculated in the COGS to determine the selling price. The gratitude implied in Mrs. Hadeyang's statement is an awareness gained from being a habit in her daily life of being grateful for the gifts of Allah SWT.

Mrs. Hadeyang's noesis is shown in the statement "...I am grateful if I have taken a buyer for Rp. 100,000, Rp. 200,000, Rp. 300,000." From this feeling of gratitude, Mrs. Hadeyang did not take into account the cost aspect that should have played a role in calculating the COGS in determining the selling price. The next statement reads: "...do not include that (ticket costs, pedicab costs) the most important thing is that the buyer has obtained Rp. 100,000, Rp. 200,000, Rp. 300,000, Rp. 400,000, sometimes Rp. 500,000, sometimes less than that", Mrs. Hadeyang's statement as a form of explicit awareness arose from her experience of being grateful for the results of the sale of her fish, which ultimately formed a deeper awareness that some costs such as ticket costs and pedicab costs which can be grouped as Factory Overhead Costs (BOP) in this cost accounting are no longer important to be included as costs in obtaining fish to be sold, the most important thing according to her is when she has obtained sales results ranging from Rp. 100,000 to Rp. 500,000. At this point, Mrs. Hadeyang's understanding of "I" is "I am grateful to Allah SWT for the results of fish sales which range from IDR 100,000 to IDR 500,000, so that I no longer need to calculate all the basic costs for selling fish such as ticket costs and pedicab fares."

Based on researchers' observations, fish are often sold below the initial price, even going so far as to undercut the initial cost. Muchlis, the head of Andi Tadda Market, echoed this sentiment:

"I usually watch them when they're selling. I ask them how much everything costs to sell the fish, but none of them can say for sure. I ask them why they don't want to know, because they'll lose out if they sell the price wrong. They just say, 'Just be grateful, sir, for how much it is.' They can't even think about the hassle of calculating everything..."

"I often observe them selling. When I ask about the total cost of the fish, none of them can give me a definite answer. I also ask them why they don't want to know if they're losing money if the selling price is wrong. They simply reply that they're grateful for whatever the result is, and they don't need to worry about calculating everything."

The statement by Mr. Muchlis as the Head of Andi Tadda Market above shows that he does not just sit in the room, Mr. Muchlis feels responsible for observing the sales patterns of fish traders so that he knows the factor of ignoring the HPP in determining the selling price which was actually done by one of the fish traders, namely Mrs. Hadeyang.

The interview results illustrate that fish traders have a simple and practical economic mindset. They do not perform detailed cost and profit calculations, but instead focus on the immediate results of daily sales. This attitude suggests they prioritize gratitude and acceptance of income over a rational approach to financial management. This also reflects a low level of accounting and business planning awareness among traditional traders, where economic decisions are based on experience and habit, rather than systematic cost and profit calculations.

Meanwhile, Mr. Anto also gave a similar opinion to Mrs. Hadeyang's statement, the following is Mr. Anto's statement which said:

"No, yes, petrol is not included. Only food and ice money, which are only paid for when we are here, because sometimes we catch the fish ourselves, sometimes we don't."

Based on Mr. Anto's statement above, it shows that Mr. Anto feels that product cost information does not have an important role in decision-making related to determining the selling price of fish for him.

Returning to the definition of COGS, which is the cost involved in the process of bringing merchandise ready for sale. Furthermore, the importance of cost-oriented selling pricing, which is setting a selling price that uses future costs as the basis for calculations, ensures that in the long run the selling price must be sufficient to cover the cost of acquiring the product. This statement indicates that COGS is the total cost incurred to acquire the goods sold, and the selling price calculation must be sufficient to cover the cost of acquiring the product.

However, from the quote from Mr. Anto's interview above, he reflectively reveals the neglect of calculating the COGS which is then important to be used as a basis for determining the selling price. The phrase that reads: "... no, yes, gasoline is not taken into account ... because sometimes the fish are taken by themselves, sometimes not." Mr. Anto's statement above shows the determination of the selling price that does not use mathematical materialistic calculations, this can be found from Mr. Anto's treatment of not taking into account the cost of gasoline, this treatment is an explicit awareness that arises from his experience of sometimes taking the fish himself from the distributor. This makes Mr. Anto no longer include the cost of gasoline even though sometimes the fish are delivered to his place, this shows that in determining the selling price, Mr. Anto does not take into account all the costs he incurred to obtain the fish sold.

The conclusion that researchers can draw from the abstraction (eidetic reduction) of the phenomenological study is that Mr. Anto does not use material mathematical calculations in determining the selling price and Mrs. Hadeyang consciously interprets gratitude for the results of



her fish sales by forming a daily habit of ignoring the calculation of the cost of goods sold in determining the selling price of fish. Gratitude with the heart can lead someone to accept gifts willingly without grumbling or objections, no matter how small the blessing.

## CONCLUSION

This study has answered the question: what are the values or meanings of HPP for fish traders in determining the selling price of their fish? Fish traders in Andi Tadda market tend to ignore the calculation of Cost of Goods Sold (HPP) in determining the selling price of fish. There are several non-material aspects that underlie this neglect, including the attitude of fish traders who often express gratitude for the sales results obtained. The implied gratitude from them is an awareness obtained because it has become a habit in their daily lives to be grateful for the gifts of Allah SWT, thus forming an understanding of how they ignore the cost aspects calculated in HPP to determine the selling price.

Furthermore, this sense of gratitude has become part of their habitus—a form of social and spiritual awareness that grows from the belief in accepting every outcome as a blessing predetermined by Allah SWT. This value shapes a different perspective on the concepts of profit and cost, where blessings are considered more important than the accuracy of financial calculations. Thus, ignoring COGS is not simply due to ignorance or a lack of accounting knowledge, but also due to a system of values and religious beliefs that guide their economic behavior in carrying out trading activities.

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