

PRICE REALIZATION OF BUSINESSMEN'S PERSPECTIVE (LIVESTOCK CHICKEN) IN BLITAR REGENCY (A PHENOMENOLOGY STUDY)

Rendi Ardika
Nurika Restuningdiah
Tuhardjo

ABSTRACT

Price Determination for Businessmen's Perspective (Livestock chicken) In Blitar Regency. The purpose of the study was to reveal the concept of selling price of eggs that have been used by poultry. This type of research is qualitative by using phenomenology approach through business actors activities and the way they set the selling price. The results show that many ways are used to set the selling price, in addition to using a cost basis. The first price is based on the distribution chain. Secondly, price is a market game. Third, the price of eggs based on certain events. Fourth, price is quality. Fifth, price is based on supporting materials. Accumulated costs do not become the benchmark for setting the selling price. In this study, the accumulated cost is only used to determine how much profit or loss will be obtained.

Keyword: Selling Price, Poultry, Cost.

INTRODUCTION

East Java is one of the provinces in Indonesia that has a high potential with natural resources and human resources. The development of farms in East Java is quite rapid. From the data that researchers have obtained, it indicates that egg production in East Java from year to year always increased although seen in 2014 has decreased. It is clear that the demand for eggs in the community is high enough, and allows for an increase. The largest egg producing center in eastern Java is Blitar Regency. It is a small town and regency with high natural potential and proper air for laying hens. In recent years, the number of egg production in Blitar Regency is significant. Based on data from Livestock Service Office of East Java following the development of egg production in the region of Blitar as follows: Laying hens occupy the first position of egg production in the region of Blitar, this is because the demand for eggs that are quite a lot of chicken eggs (horn). Market demand will increase in certain cases such as celebrations, ceremonies and events. Increased egg production is also supported by more and more emerging new breeders who are in the region of Blitar.

A laying chicken breeder as well as a collector in the region of Blitar is Mrs. Utami. She is an entrepreneur who can be said to be successful in running this business. She started a livestock business in 2002. Having a quite rich background of a family and has a plot of land that can be said quite broadly, he took the initiative to make the land useful and worth more. Then, she came up with the idea of creating laying chicken farms, he got the idea from a colleague who had already started this business. Armed with a capital of Rp 20,000,000 at that time he started his cattle business, by building 3 cages and buying 2000 chickens ready for eggs. As time goes by, the effort that has been run looks to fruition. Once in 2009 he has 5 additional cages and partners with new layers. In that year the business development of Mrs. Utami is quite rapid. As with all business sectors. Every business must have obstacles and obstacles in living it. Many obstacles that he faced, the rise of this business he has felt. First obstacles from the inside, he said the primacy of maintaining egg quality is a challenge that must be faced by each laying hen. To maintain the quality and quantity of eggs produced, the farmer must maintain the cleanliness of the cage, and especially the diet and composition of feed given should be appropriate. With the best feed options will provide the best quality as well.

The second barrier comes from outside the environment atmosphere, and market prices. First, the environment greatly affects the condition of laying hens. Chickens of this type include chickens that are very sensitive to sound, and light. Thus, it takes a calm atmosphere and sufficient lighting. This challenge is seen when there are certain events, especially in New Year events, where people usually sound a little firecracker and make a very loud voice. He said at the time of this year's new event the production of eggs produced to be down due to stressed hens and do not want to lay eggs but they are going to be stable again in a few days.

The second external sector that becomes an obstacle is the market price. This is the biggest obstacle and challenge facing all chicken farmers. She told me, at the beginning of this Business, she should be faced with the harsh reality that the selling price of eggs is very low that is below the price of production. Many at that time eventually rolled out due to expenses incurred is greater than the revenue received. He also survives and continues to try to survive the price of eggs that fall. If we have a look on research conducted by Hinterhuber (2012) and Setiadi (2014) the determination of the selling price should use the basis of how much the cost incurred, plus the additional loading given to the consumer as an example 10% of the cost of production per unit with the aim of gaining more profit adequate and can cover all aspects of cost. If referring to the research, Mrs. Utami should not sell eggs under production cost. As an illustration if the production cost is Rp 15.000 / Kg, then the chicken eggs should be sold around Rp 16.000, not Rp 15.000. Dean (1979) stated that inflation has an important role in the change and sale price determination, with the effect of inflation will impact on the increase of production cost needed so that the selling price of any product will also increase.

Many references are used to determine the magnitude of the selling price other than on the basis of the accumulated costs of production. Hinterhuber (2012) value-based pricing, and price-based competition both of these can also be used as a reference to set product prices. Gayatri (2013) poured his thoughts into a study that gave the result that the cost plus pricing and profit method of varying the selling price was due to the imposition of direct labor costs, variable overhead costs, and proportionally allocated profits. Diaz (2014); Dolanzky (2013) behavior and consumer knowledge of the price of a product can also affect the selling value of goods and services. Consumers will automatically observe price information within a certain time frame. Knowledge will impact on purchasing decisions on goods and services consumers want. This thus indicates that the buyer does not like the fickle price (Watson, 2015). In a different perspective, the research conducted by Alimuddin (2011) revealed that the determination of the selling price based on the value of unity (honesty) still using the concept of selling price plus pricing, but in the face of less-able customers, it is necessary to adjust the price according to customer's ability. Price adjustment cost plus pricing becomes cheaper driven by a sense of mercy, which makes the main characteristic of the concept of selling price based on unity. The concept of selling price based on this unity can be done in various ways such as adjusted cost plus pricing, adjusted market mechanism, and flexible price.

The concept of price, in essence, develops from time to time. The main ideas contained in the price theory explain the behavior of markets, consumers and producers (Winardi, 1987: 12-18; Liebhafsky, 1976: 4-9 and Salvatore, 2006: 1). Consumer behavior and producers that integrate in a market express the selling price that formed. Some cost-based pricing methods can be used according to Horngren, Sundem and Stratton (2002: 198), the method of cost plus pricing, markup pricing and target costing. In practice, however, the cost plus pricing and markup pricing methods are the ones that have dominated the pricing practices used by economic actors (Meidan and Chin 1995, Shipley and Jobber, 2001; Horngren, Sundem and Stratton, 2002: 198; and Avlonitis and Indounas, 2005).

If price is based on sales goals and market share growth, low price is a means of competing for market share (Pellinen, 2003). In addition to cost-based pricing methods, there is also another pricing method such as the penetration price method, the use of this method can be found in products that are still in the introductory stage (Hansen and Mowen, 2001: 641; and Hardesty et al. , 2012). The economic actors who use this method charge a very low price to form a market share quickly. A "tempting" price level is used as the pricing strategy that companies use to attract potential customers. Another price fixing method is price skimming.

This method is very effectively used when a small group of customers familiar with the value of the product offered so that economic actors can enjoy monopolistic benefits. This method sets a very high selling price on new products that have advantages not shared by other similar products (Hardesty et al., 2012). The above description provides an understanding that the main considerations underlying current conventional selling methods are generally oriented towards maximization of profit and market share. This is in line with Sutojo's statement (1997: 132) and Kasmir (2003: 136) stating that price determination serves as a means to win the competition and to maximize profit.

Putri Tamara (2016) stated that the survey results conducted that the price is formed based on the conditions at that time, by looking at the details of the costs incurred on one item whether increased or not, usually the price of eggs rise because the DOC price or feed prices rise, so the price becomes fluctuated and breeders have difficulty determining the price, in the difficulty usually there is government policy that helps determine market price, and see condition of competitor that determine price, so that important market information in determination of egg price of chicken. Referring to the research, researcher has the view that how exactly the price of eggs are formed? Looking from the perspective of business actors, it will provide accuracy to answer the research question. There is so much pressure that has been faced with the drop in egg prices. The pressure comes from high feed prices, and the quality of eggs must be maintained. Highly inflated feed prices have an impact on rising costs to produce eggs, without being accompanied by increases in selling prices. Referring to the concepts in accounting, if the required cost to produce a good product is increased, then the selling price of the product should increase as well. This can be seen using the price markup concept. In practice in the field many things that make the selling price does not match with that in theory. Many determinants and many factors influence the change of a price.

The findings above show how a selling price can be realized and accepted by the wider community (producers and consumers). However, from the above research, Hinterhuber (2012); Diaz (2004) has yet to show how prices are going when in the larger industrial sector and in the basic staple products of daily life. How also if there is a change in price will change the existing pricing structure. Another factor to consider is the existing economic and cultural differences. From the description, it can be drawn red thread about the urgency of this study. The exposure of data that has been described illustrates how the selling price of a particular product is obtained from the research gap that is whether all elements of location, community, and culture have similarities in determining Diaz's selling price (2004); Watson (2015)? if not, how should the selling price be formed? Especially if it is related to the price of basic commodities that are needed every day by the public (Hinterhuber, 2012). What if there is a change of price (Dean, 1979)? Is there any government intervention in terms of pricing policy to obtain justice (Cockrill, 2010)? Thus the development of relevant pricing strategies with integrated models is necessary (Watson, 2015)

LITERATURE REVIEW

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Diaz and Rodrigues (2010) stated that in addition to the elements of finance, non-financial elements actually also play roles in the formation of selling prices. This is presented in price research movements that were originally based on quantitative aspects, are now beginning to shift, based on research conducted by Amaliah (2014) in his research entitled the concept of selling price based on the cultural values of Papalele community of Maluku people, the cultural values that inherent in pricing practices in the Papalele community, the value of *pela* (*gandong*). This cultural value is a manifestation of the basic value held by Papalele in setting the price. The presence of *pela* cultural value is also contained in the operational values that complete it, including the value of honesty, justice, love, and trust. Furthermore, from Amaliah (2016) which shows that in selling price imposed by Balinese transmigrant community in Bolaang Mongondow besides aimed to gain material advantage, also contained Tri Hita Karana cultural values which reflect that the value of submission to the Creator, environmental preservation, and *gotong royong*. The results of this study provide clues that the practice of selling price pricing as part of accounting is not a value-free practice.

EMPIRICAL MODEL AND DATA

This study uses interpretive phenomenology paradigm which is a form of research paradigm that tries to interpret about social phenomena happening in society. The interpretive phenomenological emphasizes more on the meaning that is in the field according to the actual conditions. According to Muhadjir (2002: 118), the approach of phenomenology is not to speculative thinking, but rather to put high on human ability to reflective thinking and further to use reflective logic besides inductive and deductive logic, and material logic, and probabilistic logic. He added that phenomenology is not about to present the theory and conceptualization that merely contains suggestions or imperatives, but raises the meaning of ethics in theorizing and conceptualizing. By using this interpretive paradigm can be used as a way of looking at the awareness of informants in this study on how to determine the selling price of chicken eggs. Determination of selling price will be disclosed in accordance with the reality realized by the informants, so that researchers will not conclude or intervene the understanding of informants on the object of the research.

This research falls under the category of qualitative research family. Qualitative research has a purpose to understand and to find meaning related to social phenomenon to individual and social group as well as to the environment. Thus, it is appropriate if this study using a qualitative approach.

Paradigm in this research uses interpretive paradigm with method of phenomenology as research supporter. Phenomenology is not intended to present a theory and conceptualization that merely contains suggestions or imperatives, but raises the meaning of ethics in theorizing and conceptualizing. By using this interpretive paradigm can be used as a way of looking at digging awareness of informants in research.

Qualitative research requires a strong commitment to study a problem and also takes a long time (Triuwono, 2016). Researchers should have a broad skill in conducting research in order to be able to develop ways of questioning, analyzing, and constructing the object of research (Zalzhabila, 2012). Qualitative research collects data in the form of naturalistic verbal reports such as interviews, then, the form of the report is interpreted in a narrative report on the perception, understanding, and meaning of the respondents about a phenomenon (Smith, 2009: 3).

The presence of researcher in the field in qualitative research according to Miles and Huberman (1992) is an absolute, because researchers act as a research instrument as well as data collectors. The advantage gained from the presence of researchers as an instrument is the subject more responsive to the presence of researchers, researchers can adjust to research settings, decisions related to research can be taken in a fast and directed way, as well as information can be obtained through the attitude and the way informants in giving information.

Researchers choose Blitar Regency as a research location because Blitar Regency is an egg producing center. Therefore, it is suitable if the research on the pricing of chicken eggs seen from the habits of business actors, especially laying chicken breeders is done in Blitar Regency. In addition to other reasons, the preference of the location of this study is the ease in accessing the informants and seek other information needed. Accordingly, the selection of this site is considered appropriate to obtain data appropriate to the purposes of this study. Not all breeders are subjected to research, but researchers will research on large scale chicken breeders who are also as a collector or commonly called Poulltrey.

As the researchers have pointed out in the previous chapters, this research site is located in the Blitar region, more precisely located in Tumpang. Research is done with the intent and purpose to be able to dig deeper about how an egg price is created. The main aspect of the researcher base is more confident to make Blitar Regency as research location since Blitar Regency is the largest center of egg production in Indonesia (Animal Husbandry, 2018).

The criteria that researchers use is a resource person must have experience in the field of laying chicken breeding more than 10 years, this criterion is intended with the experience of experience experienced by the resource person. The 10 year period will provide many positive and negative experiences. A resource person in running his business is a breeder and also as a poultry farm owner. The second criterion is quite heavy and only a few breeders are capable enough of developing into poultry. Why should poultry? Such a thing is very reasonable, because poultry is also as a breeder; he is also eggs middlemen for other breeders and as a supplier of laying hens food, so it is suitable if this criterion should be used by the researcher. It is expected that with both criteria the information received will help to answer the research objective of "how a price can be determined". Selection of this site is considered appropriate to obtain data in accordance with research objectives. Not all breeders are subjected to research, but researchers will research on large scale chicken breeders as well as a collector or commonly called Poultrey. The informants in this study are as follows:

No	Informan's Name	Note	Address
1	Mrs. Yana	Poultrey owner	Tumpang-Blitar
2	Mr. Wiwit	Poultrey owner	Tumpang-Blitar

Sources of data used by researchers in the study are primary and secondary data sources. Primary data such as data collected directly from informants through semi-structured interviews, direct observation, and documentation. Before conducting the data retrieval, the researcher will firstly meet the breeder who has been selected to ask the research permit to the chicken farmer. In addition to meeting to ask permission to the breeder researchers will also reveal about what will be examined along with the purpose and purpose of research. Data collection techniques conducted in the study are observation, interviews, and documentation in the data retrieval research.

Data analysis conducted in this study refers to data analysis that has been done by Moustakas (1994) as follows Listing and preliminary grouping, Reduction and elimination, Clustering and Thematizing the Invariant, Final Identification of the Invariant Constituents and Themes by Application Constituents, Individual textural Description, Individual structural description, and Construct for each research participants textural-structural description.

Establishing data trustworthiness requires examination techniques based on a number of specific criteria. According to Moleong (1999: 174) the four criteria are: degree of credibility, transferability, dependability, and confirmability. The fourth most important test is the credibility test of data, by extending observations, increasing persistence, triangulation, peer discussions, member checks, and negative case analysis. Testing data credibility is done by using triangulation technique. According to Sugiyono (2011: 330) triangulation technique means researchers use different data collection techniques to obtain data from the same source of participant observation techniques, in-depth interviews, and documentation studies for the same data source simultaneously.

DISCUSSION AND EMPIRICAL RESULT

Research is done with the intent and purpose to be able to dig deeper how a price is created, specifically in this case is the price of eggs. To get deeper into this research, the researcher chose Blitar location because Blitar is the main and biggest center oft egg producing area in Indonesia (Animal Husbandry Service, 2018).

There are criteria that researchers use to determine the more appropriate sources to be used as informants in this study. The criterion is that the resource persons have experience in the field of farming for about 10 years. The 10 years the researcher must set, the more experience you have will guide how the attitudes and reactions of the resource persons in dealing with the possibilities and things that will be faced. Within a span of 10 years will ensure that the resource person will have more experience. The second criterion is that the source should be part of the distribution chain, which means the resource person becomes a breeder and also a poultry (trader / collector). Why should poultry? Such a thing is very natural, because poultry other than as a breeder he is also as collectors of eggs from other breeders and also as a supplier of chicken feed laying hens, so it is suitable if this criterion should be the researchers use. With this second criterion, it is expected that the information received will help to answer the research objective of "How a Price Can Be Determined".

"the fact is that, chicken business will experience a loss in every calendar year" that's the expression given by Mrs. Yana. She realized that in a calendar year there must be a time when the price of eggs will decrease drastically. At such moments all the energy and thought are needed. A more in-depth review of such a matter would be different from that suggested by Hinterhuber (2012) in a study finding that managers in most companies use cost-based or price-based pricing based on competition. When referring to a finding by Hinterhuber, should the price drop below cost is not possible. It will not be in line and profitable for the producers. And if such a thing continues then it will cause a huge loss. The phenomenon that occurs will be very different when examining more deeply in a chicken laying hens. Compared to 100% of what is expressed by hinterhubber, for breeders who at the same time poultry they consider bahwasannya prices dropped dramatically, even below the line of expenditure (cost) is a natural thing, though they have to struggle to keep their business. For one reason, they believe the falling price phenomenon does not last long, and then prices soar will await their struggle. Like gambling, they would risk everything to survive even in the worst conditions in the hope of winning it at an uncertain time.

With proper financial management control and extra discipline will make farmers more careful in spending money. Looking at the phenomenon that occurs, researcher have the belief that the breeder or poultry using cost plus pricing method, not to determine how much a reasonable price for 1 kg of eggs sold in the market, but to see whether the loss or gain. The selling price of the product is formed through various factors not only based on competition (Benito, 2010, henterhubber, 2008), but can be formed through a cost approach (Hansen Mowen, 2001; hinterhubber, 2008). Yet, its price the price is created freely and randomly, no one can determine what exactly the price is reasonable for 1 Kg of egg. Need to underline, there is a market game that makes the price of eggs in the market always change. However, prices fall or are at the lowest level no longer than the price is high enough level. If able to pass through the critical phase it will be able to cover all the losses experienced.

A system that involves the production, delivery, storage, distribution and sale of products is made in order to meet the demand for such products. The supply chain includes all the processes and activities involved in delivering the product to the consumer (Wuwung, 2013). Supplay Chains are not static, they evolve and change in size, shape and configuration, including how they are coordinated, controlled and managed (Mccarthy, 2016). The longer the chain will be the more expensive also the price to be paid by consumers. However, as a laying chicken manufacturer is not able to determine how much the price of eggs per 1 kg, therefore as a producer must have the ability in terms of predicting prices. So not only the ability in a mathematical calculation alone but the ability in terms of prediction is very important. Become an egg producer like a trader who wonders in what price she will sell or buy the shares.

The price of the egg will differ from one hand to the other. The price given to the distributor is much cheaper than the price given to the direct consumer. This is because of the law of the supplay chain. Manufacturers will not provide price equality between distributors and direct consumers, even though the producers are actually able to provide the same price. The price consumers get is still quite high or almost equivalent to when they buy from retailers. This is done by poultry to maintain price stability.

The price of eggs are always changing every day even changed the hour difference alone to be a major case that must be undertaken for the livestock business sector. If the stock is limited then the price will rise continuously. In line with that (Ilat, v: 2015) Determination of the selling price set by producers still use the method of selling price set by the manufacturer or using the method of relative selling price, where the selling price follows the market price set by other similar trading efforts. Such a thing will make a producer become anxious and full of predictions. Same as expressed by (Dane and Pratt, 2007).

When faced with the need for price a new product or service, managers do not have the luxury of choosing between the rational, analytic approach and the intuitive, emotional approach. They must combine both approaches in order to set prices more effectively.

From these samples can be interpreted that intuition can be an appropriate complement in providing pricing decisions, in addition to using the process of analysis and emotional process. The phenomenon of price changes occurs throughout the year. Sometimes the price can go up to the level of Rp 22,000 as it is today, sometimes the price is below production costs up to the level of Rp 13,000. To determine the price to fit the cost of production is not easy, sometimes it must be a loss for eggs that have been produced quickly sold to be sold and replaced with new eggs.

If the price declines, this situation will continue to fall even this phenomenon can take many months, this incident has occurred in the month of February 2017 until August 2017. Such moments provide an extraordinary challenge for the perpetrators of livestock business. The accumulated costs incurred are greater than the selling price, which will result in continuous losses. Losses for a business actor is even reach hundreds of millions of dollars. The greater the livestock business will be the greater the losses suffered. Losses will be more swollen if the goods sold not from the livestock itself, it is so because the price at the time of purchase will be greater than the sale price. Prices are changing every time to make an effort like this has its own challenges.

The better the quality of goods produced, then the better the selling price can also be determined. It will be different in this chicken breeding business. Sales of eggs will be at a level slightly below market value if egg collection is done thoroughly. Ridwan (2011: 10) stated that biological assets undergoing biological transformations that have four stages, namely growth (increase in quality or increase in quantity), then degeneration (quality or quantity), production (creating livestock or new livestock) and procreation producing livestock products. As well as the study, the quality of chicken eggs is divided into four types: *tembean*, *super*, *afkir* and *bentes*. If a consumer buys eggs regardless of the quality of the egg, then the price will be set cheaper. This applies to consumers of distributors or agents. The purpose of this is to cover the disadvantage of a defect in a chicken productivity. Sometimes it will benefit the poultry side sometimes. Unequal compositions in each "tie" will make a comparison of this. Tie here is eggs arranged 15Kg per 1 bunch. Poultry can not condition what percentage of egg composition is present in 1 bunch, because poltry does not change the composition of the pile from the breeder.

This does not apply if consumers sort and choose eggs. If the consumer chooses eggs that have all the quality supr eggs will be appreciated high enough, even higher than the daily update price. The special price difference from this egg can reach Rp 1,000 if the price at the time of collection is Rp 18.000 / Kg then for eggs that have super quality will be appreciated Rp 19.000. The same is true for eggs that have other qualities. The final egg has a price of two that mimiliki difference of about Rp 1,000 below market price, while eggs bentes and tembean will have a difference of more than Rp 4,000

In contrast to what should be if the price of raw materials cheaper can be ascertained the selling price of the product can be derived, for this one does not apply to egg farms. If there is a high harvest usually the price of corn will go down and the farmers immediately get money from the harvest. From the harvest, farmers usually spend money on daily necessities, not to buy eggs, with the facts and grooves that make the demand for eggs increase so that the price of eggs can be higher, but the opposite is also

true. In the event of a famine or a declining harvest will make corn prices soar and egg prices will fall. Such a thing will make the demand for eggs will decrease. For the daily expenditure of farmers will be difficult to fulfill, especially in case of harvest failure.

This phenomenon occurs every year, one after the other. Usually the standard is farmers "mberang kidul". Mberang Kidul is used as a benchmark because most of its citizens work as farmers and plant their land with corn crops. Egg prices are very vulnerable to change; this constant change is because eggs are a food commodity close to the consumer can be said "populist". Most Indonesians consume eggs. To be a prediction as expressed by Mrs. Yana in the interview session, she said that within a few months the price of eggs will stabilize and there is a positive price movement. Apparently these predictions are true, many farmers are harvesting in these months. Corn began to meet the market, corn prices little by little will go down. Corn that usually ranges from Rp 4,000 to Rp 5,000 per Kg, now only through the Rp 3,350 per kg. With this situation gradually make the price of eggs are currently rising during the interview the researchers did with the source of egg prices are still around Rp 16,500 on now date 09 April 2018 to Rp 19,500 per kg.

In fact, if examined more deeply increase or decreases in the price of these support materials do not directly affect the rise or fall of egg prices. Yet, more precisely will affect how much the level of profits to be earned. For example the price of eggs is at the level of Rp 20,000 as it happens at the moment. Prices were quite high for 1 KG eggs. The feed price formed for now is around Rp 4,500, to get 1 Kg of eggs required 2.5Kg feed so that it will get cost about Rp 12.000. So in every Kg egg will get a gross income of Rp 8,000 per kg. Another case if the price of feed prices rose to Rp 6,000 / Kg. Then will get the cost range of Rp 15,000 for 1Kg eggs, the income will be decreased to Rp 5,000. Such a thing will be also when the price of eggs decreased.

CONCLUSION

The existence of the market game tendency that makes egg prices continue to oscillate so as to make business actors get big enough profit but also must be prepared to face big losses as well. Poultry's inability to control the price keeps it on alert for all the possibilities. For such a thing as poultry must have predictions about the ever-changing price.

Many references can be predicted by a poultry. First poultry can apply consumer-based pricing. Using this poultry assumption, we can determine in what range the price of eggs they will loose. Obviously on the basis of how much and the level of risk that will be faced. Secondly, with the right intuition will be beneficial for poultry, because with intuition and diving will be able to give the right price decisions, so the risk of losses will be minimized, poltry can sense when the price rises and when the price will go down. The third, using the basic qualities of the eggs produced will have a positive impact on the viability of this venture. Because the better the quality of eggs produced then the price created will also be better. Furthermore, prices are based on supporting materials. Unlike the case with other production, the supporting price does not give a significant effect in determining how much the price of eggs. This can provide benefits if the price of support as well as corn has decreased. Thus, it also can be used to increase the income to be received. The lack of power owned by the researcher, made the participant observation can not focus to some other areas. Thus, tidat closes the possibility of an important phenomenon that researchers can not find in other areas and with different cultures. Secondly, the findings concerning tax complaints from resource persons are expected to be included for further research.

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Rendi Ardika
State University of Malang (The Learning University UM)
Jl Semarang No 5 Malang, 65145 Indonesia
Gmail : ardika0703@gmail.com

Nurika Restuningdiah
State University of Malang (The Learning University UM)
Jl Semarang No 5 Malang, 65145 Indonesia

Tuhardjo
State University of Malang (The Learning University UM)
Jl Semarang No 5 Malang, 65145 Indonesia