

## ABSTRACT

DION PRAMANA PUTRA DJ DAUD. 2013. *The analysis of the Differences of Selling Price of Product through the Target Pricing and Cost-Plus Pricing Approach in Achieving the Expectation Profit (A case study in Cake Stores around Gorontalo city)*. Skripsi. Study Program of S1 Accounting, Department of Accounting, Faculty of Economics and Business, Universitas Negeri Gorontalo. It was supervised by La Ode Rasuli, S.Pd, SE, MSA as the principal supervisor and Nilawaty Yusuf, SE.Ak, M.Si as the co-supervisor.

The research aimed to find out the differences of selling price of product through the *Target Pricing* and *Cost-Plus Pricing* approach in achieving the expectation profit in cake store around the Gorontalo city. Population of research was cake stores in Gorontalo city with sample amounted to 4 cake stores. Data of research was primary data which was gained from question sheets and directly interview. The analysis method used independent t-test.

The result showed that marketing selling price was different with the theoretical. The determined selling price was 20% of marketing selling price by using *Cost-Plus* pricing method while 10% by using *Target Pricing* method.

Keywords: Selling Price of Product, Cost-Plus Pricing Method, Target Pricing

