

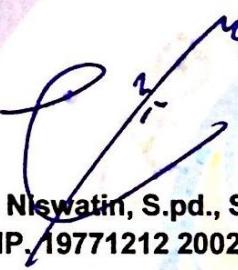
PERSETUJUAN PEMBIMBING

Skripsi Yang Berjudul :
Penentuan Harga Jual Handphone Secondhand
Di Toko Lira Cell

Oleh
Sri Astuti Umar
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Telah diperiksa dan disetujui untuk diuji dan di publikasikan

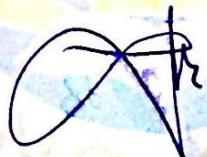
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Di Toko Lira Cell"**

Oleh

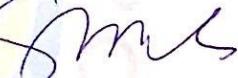
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Telah dipertahankan di depan dewan pengaji

**Hari/Tanggal : Jumat/29-Desember 2017
Waktu : 10.00 Wita**

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1. 
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ABSTRAK

SRI ASTUTI UMAR. 2017. Skripsi. Penentuan Harga Jual *Handphone Secondhand* Di Toko Lira Cell. Program Studi S1 Akuntansi Fakultas Ekonomi Universitas Negeri Gorontalo. Di bawah bimbingan Ibu Dr. Niswatin, S.pd., SE., M.SA selaku pembimbing 1 dan Ivan Rahmat Santoso, SEI., M.SI selaku pembimbing II.

Penelitian ini bertujuan untuk mengetahui penentuan harga jual *handphone secondhand*. Dalam melakukan penelitian ini, peneliti adalah instrument penelitian yang terlibat langsung dalam penelitian. Metode yang digunakan dalam penelitian ini adalah metode deskriptif dengan pendekatan kualitatif. Lokasi penelitian di toko Lira Cell. Pengumpulan data dilakukan dengan cara observasi langsung, wawancara dan dokumentasi.

Hasil penelitian menunjukkan penentuan harga jual *handphone secondhand* di toko Lira Cell menggunakan dua metode yaitu: 1) penentuan harga jual berdasarkan harga pengambilan + *mark-up* + biaya perbaikan *handphone secondhand* dan 2) penentuan harga jual berdasarkan kebijakan pemilik toko. sedangkan strategi penentuan harga jual yang digunakan adalah: 1) strategi penentuan harga jual berdasarkan kualitas *handphone secondhand* 2) strategi penentuan harga jual berdasarkan merek *handphone secondhand*.

Kata kunci: Penentuan Harga Jual, *Handphone Secondhand*

ABSTRACT

Sri Astuti Umar. 2017. Skripsi. Determination of Selling Price of Secondhand Handphone at Lira Cell Shop. Bachelor Study Program of Accounting, Faculty of Economics, State University of Gorontalo. Principal supervisor is Dr. Niswatin, S.Pd.,SE.,M.Sa and Co-supervisor is Ivan Rahmat Santoso, SEI.,M.SI.

This research aims at investigating determination of selling price of secondhand handphone. It applies descriptive method with qualitative approach which involves research as instrument who directly gets involved in it. Research site is at Lira Cell shop. Research data are collected through direct observation, interview and documentation.

Research finding has found that the determination of selling price of secondhand handphone at Lira Cell shop applies two method namely: 1) based on taking price + mark-up + fixing cost of the secondhand handphone and 2) based on policy of shop owner. Meanwhile, strategies of the determination are: 1) based on quality of the secondhand handphone and 2) based on brand of the secondhand handphone.

Keywords: Determination of Selling Price, Secondhand Handphone

