



# Unraveling The Social And Economic Dimensions In Determining The Selling Price Of Makeup Artist Services (MUA)

Yuly Azahra <sup>1)</sup>; Sugianto <sup>2)</sup>; Nina Yusnita Yamin <sup>3)</sup>; Ernawaty Usman <sup>4)</sup>

<sup>1,2,3,4)</sup> Tadulako University , Indonesia

Email: <sup>1)</sup> [yulyazr03@gmail.com](mailto:yulyazr03@gmail.com) ;<sup>2)</sup> [Sugianto@untad.ac.id](mailto:Sugianto@untad.ac.id) ;<sup>3)</sup> [nyusnita.untad@gmail.com](mailto:nyusnita.untad@gmail.com)

<sup>4)</sup> [ernawatyusman02@yahoo.co.id](mailto:ernawatyusman02@yahoo.co.id)

## How to Cite :

Review, E., Susena, K.C., Hidayah, R. (2023). Title of Your Manuscript. EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 14(1). DOI: <https://doi.org/10.37676/ekombis.v14i1>

## ARTICLE HISTORY

Received [09 October 2025]

Revised [26 January 2026]

Accepted [29 January 2026]

## KEYWORDS

Selling Price, Makeup Artist Services, Service Value, Personal Branding.

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



## ABSTRACT

This study aims to uncover the factors that determine the selling price of *Make Up Artist* (MUA) services. Using a qualitative approach with a case study method, data was collected through in-depth interviews, observations, and documentation on the two main informants who were purposively selected. Data analysis was carried out thematically with *coding* techniques to identify pricing patterns. The results of the study identified six main themes that affect the pricing of MUA services: (1) Motivation as the foundation of professionalism and the determination of service value; (2) The type of service that correlates with the complexity and duration of the work; (3) Pricing Strategy that takes into account quality, market demand, and customer expectations; (4) The Role of Social Media and Testimonials in Building a Professional Image and Price Legitimacy; (5) Ethics and Professionalism as the foundation for maintaining price fairness; and (6) Challenges related to consumer purchasing power, reputation, and consistency of service quality. These findings confirm that the price of MUA services is a multidimensional construct, determined not only by cost-based economic calculations, but also by social and symbolic factors that reflect skills, professional image, and perceived value by consumers. Theoretically, this study enriches the pricing literature in the creative services industry driven by *personal branding* and non-monetary value. Practically, the results of this study provide strategic implications for MUA actors to formulate a fair, competitive, and sustainable price structure.

## INTRODUCTION

The determination of the selling price of products or services has a great influence on the number of buyers or sales, besides that the determination of the selling price of products or services also greatly affects the amount of company revenue. In other words, the selling price of

products or services set by the company in the long term is not only able to cover all the company's costs but must also be able to provide profits for the company (Tamaka, 2022) The selling price of a product or service is one of the keys to achieving the desired profit by a business entity, as well as being the key to determining whether a business entity can control the target market or not. This is because the selling price of products or services that are too high will cause consumers to stay away from products or services offered by business entities. To control the selling price, it is necessary to control the costs and investments that occur in the business entity. In the concept (Porter, 1985) cost leadership is one of the strategies that can be carried out to achieve competitive advantage. The beauty creative services industry engaged in the sales of services offers several types of services according to the wishes of consumers such as natural makeup and bold makeup. MUA services are professional services to apply makeup and improve a person's appearance for those who want to hold certain events. Make Up Artist (MUA) basically requires technical skills, creativity, and sensitivity in understanding the client's needs. MUA is not only required to be able to master various types of makeup, such as *bridal makeup*, *party makeup*, and *special effects*, but also must master special techniques such as *contouring*, *highlighting*, and *blending* so that makeup results look optimal (Kurniawan 2023). MUA services that are oriented towards improving the aesthetics of the client's face through makeup techniques that are tailored to their needs, both for personal interests, photo shoots, and acting art. Portfolio and practical experience are the main indicators in MUA's career development, which generally starts from the position of *trainee*, *makeup assistant*, to reaching the level of *chief makeup artist* or designer. along with the development of social media such as Instagram and TikTok, which makes it easier for MUA to display its portfolio and reach potential clients more widely. The presence of social media not only opens up greater market opportunities, but also increases consumer expectations for service quality. The dynamics of development are influenced by skills, experience, and the ability to adapt to the increasingly competitive demands of the beauty industry (Nika 2025).

Determining the selling price of services is one of the main challenges faced by Make Up Artists (MUA) as service providers, because the process is often subjective and influenced by various factors such as service quality, experience, and portfolio. Some MUA determine prices based on market trends, competitor rates, or adjust them to the client's ability to pay, while other aspects such as the quality of the cosmetic products used, the duration of the work, the professional experience, and the difficulty of the makeup should also be an important consideration. This is in line with the findings (Zafirah & Putri, 2022) which states that the pricing of beauty services is often still relative and less rational because it only follows market trends without careful calculation. Therefore, in determining the selling price of services, MUA needs to take into account the cost of providing services, operational costs, and added value provided to customers through the quality and professionalism of services. In addition, market analysis and research are needed to find out the price range that applies among competitors, accompanied by periodic price evaluations to remain competitive and relevant to evolving market conditions.

The determination of selling prices and the factors that determine the selling price have been shown from research (Safira et al., 2021) which indicates that internal motivation, professionalism, innovation, and totality in services play an important role in determining the price of MUA services. In line with (Gustiyanita et al., 2024) who found that skills, makeup characteristics, marketing strategies, and internal motivation are factors that also affect career success as well as the formation of MUA service prices. Research (Rahmadhani & Kamayanti, 2016) underlines the importance of ethics in business accounting systems, including in pricing. Meanwhile, research (Cinthiya et al., 2020) emphasizes that service quality and price have a significant effect on customer satisfaction, both partially and simultaneously, which means that MUA needs to maintain service quality along with pricing so that consumers feel satisfied. The study found that the pricing of beauty salon services is carried out according to market prices by

prioritizing maximum service ethics and family ethics, which shows that ethical aspects are also an important foundation in price formation.

Previous studies have shown various approaches to pricing, both for services and products. For example, research (Tamaka, 2022) found that in determining the selling price of service services and spare parts, companies have not taken into account the assets used. Based on these findings, the author recommends that PT. Daya Anugrah Mandiri uses *the time and material pricing method* in determining the selling price of its services. Meanwhile, research by (Ayuningtyas, 2019) shows that the setting of the selling price of makeup services at Ristya Stefanie MUA has been appropriate and able to achieve the company's operational goals. The pricing is formed naturally through the market mechanism, namely a meeting between service actors and service users, and produces optimal profits from *the makeup and wedding services* provided. Several previous studies have provided an overview of the approach to determining the price of services. However, generally the research emphasizes more on the technical aspects of cost calculation (Ayuningtyas, 2019; Tamaka, 2022) This difference in context confirms that non-MUA services tend to be oriented towards cost efficiency and functional value. Meanwhile, MUA services are in the realm of the creative industry which is full of influences on trends, aesthetics, and consumer perception, thus raising interesting questions about how internal factors, such as skills, experience, and quality of cosmetic products as well as external factors (market trends, consumer purchasing power, and level of competition) play a role in the formation of the price of MUA services. For this reason, this research is focused on uncovering the factors, both internal and external, that determine the selling price of MUA services.

## LITERATURE REVIEW

### Teori Perceived Value

The concept of perceived value put forward by (Zeithaml, 1988) is one of the fundamental theories in the study of consumer behavior. Zeithaml (1988) defines perceived value as "the consumer's overall assessment of the utility of a product based on perceptions of what is received and what is given). This definition emphasizes that the value perceived by consumers is not limited to the price dimension alone, but is the result of a thorough consideration between the benefits obtained (get) and the sacrifices made (give).

The components of the get can include the quality of the product or service, comfort, prestige, and emotional satisfaction obtained from the experience of use. On the other hand, the give component includes not only financial aspects in the form of costs incurred, but also non-financial sacrifices such as time, effort, and psychological costs. Thus, perceived value is seen as a multidimensional and subjective concept, because the perception of value that is formed depends heavily on the background, preferences, and expectations of each consumer.

### Management Accounting

Management accounting is the process by which management accountants identify, collect, measure, classify, and report information that is useful to internal users in planning, control, and decision-making activities. The focus is on providing information to the company's internal parties to help them make better decisions (Hansen & Mowen, 2009)

Management accounting is the process of identifying, measuring, accumulating, preparing, analyzing, interpreting and communicating economic events used by management (people responsible for company operations) to plan, control, decision-making, and assess the performance of an organization or company (Firmansyah et al., 2020)

### Selling price

Selling price is a number of costs incurred by a company to produce a good or service plus the percentage of profit that the company wants, therefore to achieve the profit desired by the

company one of the ways to attract consumer interest is by determining the right price for the product sold (Fitriah, 2013). This value is reflected in various forms, such as price lists, retail prices, to the final price received by the company as net income or net price. In general, the selling price is an accumulation of several important components, including the cost of the product, administrative costs, marketing or sales costs, and profit margins that business actors want to achieve. The selling price is the amount of value or amount of money charged by business actors to consumers for the goods or services provided. In the context of business, the selling price can be interpreted as the monetary value that must be paid by the buyer in exchange for the product or service received. Another concept states that if the price paid by consumers is proportional to the benefits or satisfaction obtained, then this has the potential to encourage an increase in sales volume. If the value is satisfied by consumers and able to meet their expectations, then total sales measured in rupiah units can reach an optimal level, and have the opportunity to form customer loyalty in the long term.

### **Service**

Service is a task or activity carried out for customers or activities carried out by customers using products or organizational facilities. Services are also produced using materials, labor conditions, and capital input. Services have four important dimensions, namely intangibility, perishability, inseparability, and heterogeneity (Hansen & Mowen, 2009).

Intangibility, which is the nature of a service that does not have a physical form so that it cannot be seen or touched before consumption, meaning that the service cannot be stored for use at a later time once it is not used, the service is simply lost. Heterogeneity, indicates that the quality of services can vary greatly depending on who provides them, when, and in what situations. Inseparability, i.e. the process of production of services cannot be separated from the process of consumption; both occur simultaneously. Unlike goods, service transactions do not cause a transfer of ownership, and in some cases, the process of delivering services is not always even related to the existence of physical products. Services can be understood as an activity, form of benefit, or satisfaction that is offered to consumers and available for sale. Examples of services include training courses, vehicle repair shop services, beauty salons, lodgings such as hotels, educational institutions, and various other similar services.

### **Make up Artis**

MUA or Make up Artist is a field of beauty that combines art and makeup skills, so it is commonly referred to as beauty practitioners. Makeup artists or MUA have special skills and techniques that are used to change or dress up a person's appearance using beauty products and tools (Nika, 2025).

In the makeup process, it is very important to match the makeup style to the client's face shape. Make up techniques cannot be done carelessly, for example, the shape of the eyebrows needs to be adjusted to the characteristics of the face so that it looks proportional and harmonious. Likewise, hairstyle and fashion selection, all of these elements must support the overall appearance. Basically, makeup is often a routine for most women. However, if pursued more seriously and consistently, this skill can be a profitable business opportunity. Taking a makeup course not only teaches other people's makeup techniques to look charming, but also provides benefits for yourself in terms of appearance and confidence (Sofianiyatin, 2023).

According to (Elianti & Pinasti, 2018) A perfect look doesn't necessarily come naturally; every individual needs to have the ability to take care of and shape their appearance to look attractive. A person's appearance is greatly influenced by an attitude formed from within, which reflects how he presents himself in front of others. The process of forming this attitude cannot be separated from the influence of the surrounding environment, which indirectly helps shape the way a person pays attention to his appearance. One of the important elements that supports the perfection of appearance is the face. Faces are the center of attention and are often the

benchmark in a person's visual judgment. To beautify the appearance of the face, one of the most common and effective ways to do it is to use makeup. Facial makeup is able to highlight the best features and give a more attractive and confident impression.

**METHODS**

This research uses a qualitative approach with a case study research design. The qualitative approach was chosen because this study focuses on understanding in depth the process of determining the price of makeup services based on the experience, strategy, and views of informants, not just measuring phenomena with numbers. According to Moleong (2018), qualitative research is conducted to understand the meaning behind human actions and interactions in a natural context. The nature of this research is field research because the researcher collects data directly from subjects or actors who practice as Make Up Artists (MUA). The main informants in this study were people who worked as MUA named Khairunnisa Bachmid and Diva Ayu Ismaila Sari, S.Gz, who were selected purposively. The informant has been working as a MUA for more than 1 year and the other informant has only been undergoing as a beginner MUA for 2 months.

Data collection was carried out through in-depth interviews, direct observation, and documentation. Interviews are used to explore information related to business background, pricing strategies, influencing factors, and challenges faced by informants. Observations are carried out to see firsthand work practices and interactions with consumers/customers. Documentation is focused on portfolios, testimonials, and social media content that supports the formation of service prices. Triangulation techniques and sources were carried out by researchers in order to obtain richer and more in-depth data. Data analysis was carried out thematically with the stages of open coding, axial coding, and selective coding. The interview manuscripts are categorized into key themes, such as business motivation, type of service, pricing strategy, social media role, ethics and professionalism and challenges.

**RESULTS**

**Data Validity Test**

**Figure 1. Triangulation of Sources Using Intercode Linkages**

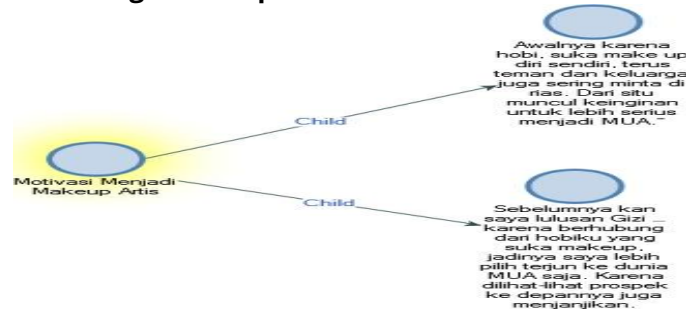


Based on the test of the validity of the data in this study through triangulation of sources, by comparing the results of interviews from the two main informants (Diva Ayu Ismaila Sari and Khairunnisa Bachmid), observations, and documentation. The results show the interconnectedness between themes, such as motivation, type of service, pricing strategy, the role of social media, ethics and professionalism, and the challenges faced by MUA. The pattern of relationships between the codes emphasizes that the determination of the selling price of MUA services is the result of an interaction between internal factors (motivation, services, technical strategies) and external factors (social media, ethics, and consumer purchasing power), so that the data obtained is consistent, in-depth, and can be scientifically accounted for. The determination of the selling price of Make Up Artist (MUA) services by the main informants Khairunnisa and Diva Ayu Ismaila is influenced by a combination of internal and external factors

that are interrelated. Both have in common that pricing is a process that is not only determined by economic value, but also by service quality, experience, and professionalism. From the results of data processing that show the themes and several factors that determine the selling price of Make Up Artist services, as follows.

**Motivation to Become a MUA**

**Figure 2. Exposure of Informant Data**

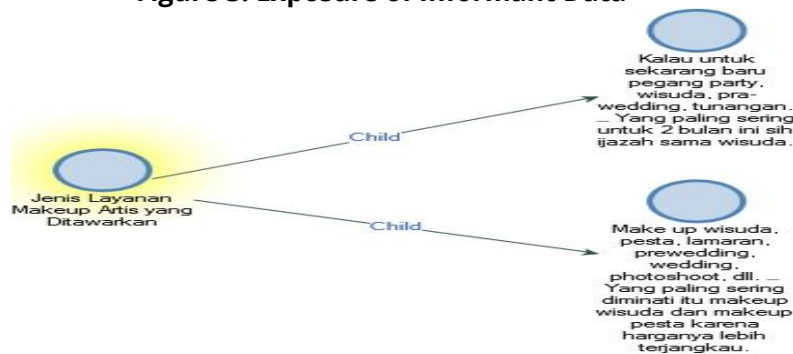


Individual motivation to pursue the profession as a Makeup Artist (MUA) is proven to have an important role in determining the selling price of services. Motivation born from hobbies, personal interests, and the encouragement of the surrounding environment is the basis for informants to develop a makeup business more seriously. These internal factors not only influence the decision to pursue the profession, but are also the main consideration in setting prices that reflect the quality of service, professionalism, and experience, without relying entirely on market standards. This finding is in line with a study (Gustiyana et al., 2024) which found that there are ten factors that determine the success of MUA in building a makeup service business in Indonesia, including passion for makeup, creating distinctive styles, professionalism, skill improvement, following trends, portfolio management and marketing strategies, positive attitude, confidence, perseverance, and consistency accompanied by humility. Thus, it can be understood that the motivation to become a MUA serves as the initial foundation that encourages the birth of self-appreciation and price-based personal value, while the ten success factors are a follow-up strategy that strengthens the competitiveness and sustainability of MUA's business in the face of fierce competition in the makeup services industry.

The results of this study show that the determination of the selling price of MUA services is influenced by internal motivations, such as hobbies, personal interests, environmental encouragement, and career prospects, which are the basis for setting prices based on quality, professionalism, and experience.

**Types of Services Offered**

**Figure 3. Exposure of Informant Data**



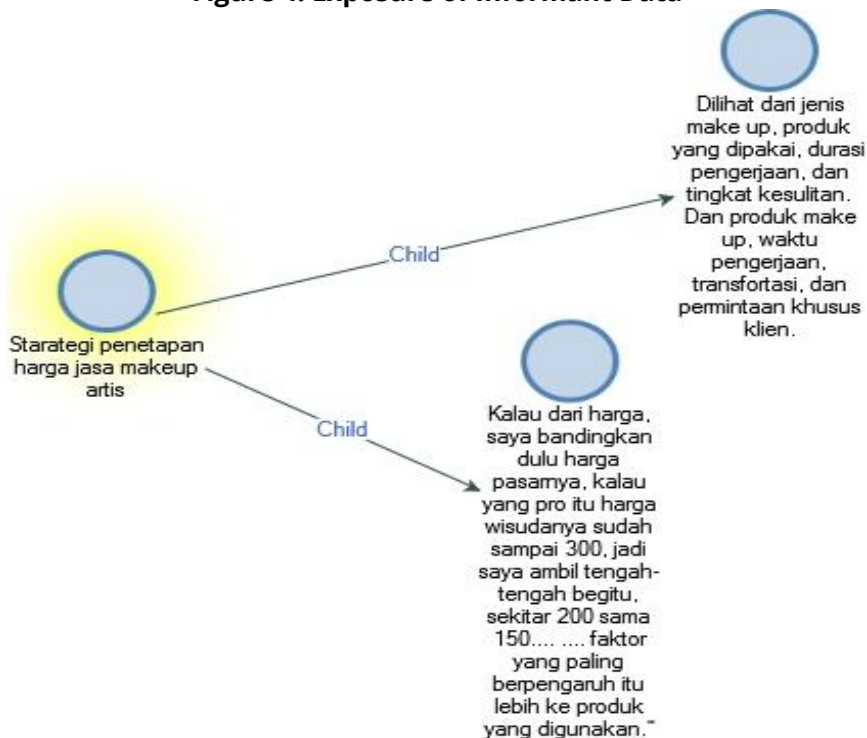
The type of service offered by Makeup Artist (MUA) plays an important role in determining the selling price of services. The services provided are divided into several categories, such as graduation makeup, party, proposal, pre-wedding, wedding, and photoshoot. Each category has a different level of complexity, duration of work, and technical needs, so that it has an impact on the amount of the price set. For example, makeup for graduations or parties is generally more affordable because it is in high demand and the workmanship is relatively simple, while bridal or wedding makeup is offered at a higher price because it requires technical skills, longer work duration, and greater precision. This emphasizes that the type of service is one of the bases for MUA's strategic considerations in determining the selling price of services.

In line with these findings, previous research shows that the success of MUA in Indonesia is not only determined by the variety of services and pricing strategies, but also by personal and professional factors. Factors that affect the success of MUA include passion for the world of makeup, the characteristics of makeup styles that distinguish them from other MUAs, professionalism and totality at work, skills that continue to be honed, and sensitivity to trend developments. In addition, other aspects that contribute are the ability to build a portfolio, implement digital marketing strategies, a positive attitude, consistency, a strong mentality, and humility.

It can be concluded that MUA's success in running a *Make up service business* is the result of a combination of technical strategies and personal factors. Technical strategies appear through pricing based on variations in service types, while personal and professional factors play a role in shaping MUA's image, credibility, and competitiveness in the eyes of consumers. These findings reinforce the results of previous research, that the success of the makeup services business is not only influenced by external factors such as market demand and service variety, but also by internal factors related to the quality of self, attitude, and competency development strategy of a MUA.

**Pricing Strategy**

**Figure 4. Exposure of Informant Data**



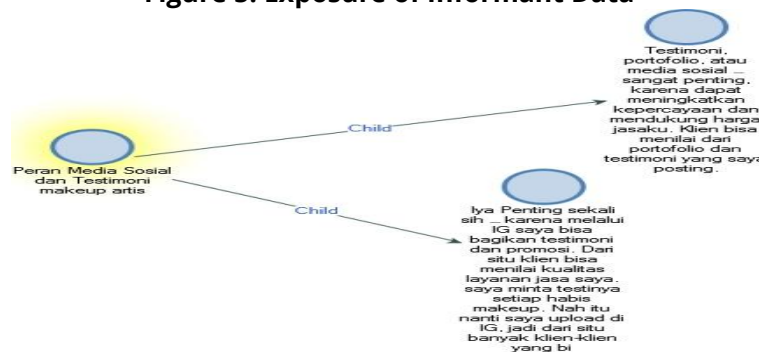
The pricing strategy for makeup artist services is one of the main factors in determining the selling price of services. This strategy pays attention to various important aspects, such as the type of service provided, the quality of the products used, the duration of the work, the level of difficulty, and special requests from clients. In addition, some MUAs adjust their rates to the market price to stay competitive, while others prefer to set a more stable package price. This shows that the pricing strategy considers not only technical factors, but also external factors in the form of market standards and client expectations. Thus, the difference in how prices are set has direct implications for the final value paid by consumers, where the price will be perceived as fair if the benefits of services such as neat, durable makeup results, and the use of quality products are balanced with the costs incurred.

These findings are in line with research (Cinthiya et al., 2020) which shows that service quality and price have a significant influence on customer satisfaction, both partially and simultaneously. Good service quality will increase the positive experience of consumers, while prices that match the benefits received will foster a perception of fairness. When these two aspects go hand in hand, customer satisfaction can be achieved optimally.

The pricing strategy of MUA services is not only related to determining the nominal rate, but is also closely related to the quality of services provided. This strengthens the results of previous research (Cinthiya et al., 2020) that price and service quality are two factors that complement each other in building consumer satisfaction. In the context of *makeup services*, client satisfaction is created when the price set is in accordance with the complexity of the service while reflecting the quality standards of makeup products offered by MUA.

**The Role of Social Media and Testimonials**

**Figure 5. Exposure of Informant Data**



The role of social media and client testimonials is one of the important strategies in determining the selling price of Makeup Artist (MUA) services. Informants emphasized that through social media, especially Instagram, they can show off their portfolios, share testimonials, and conduct promotions. This allows potential clients to assess the quality of the services offered, so that the pricing of services is also influenced by the perception of professionalism and reputation displayed digitally. The better the image of the service in the eyes of the client through digital media, the more rational the service price set, because the client feels that he is getting the quality of service that is in accordance with the price.

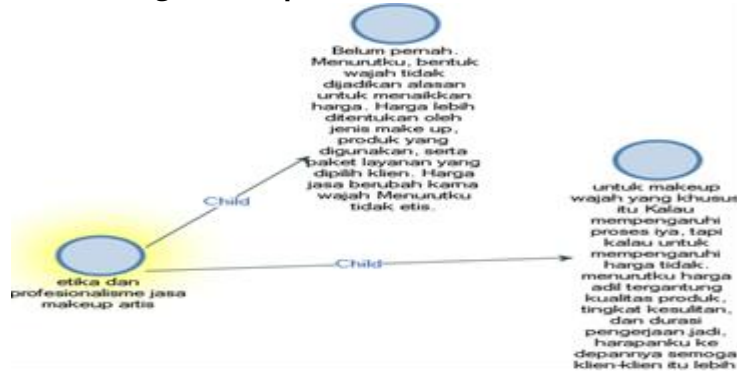
These findings are in line with research (Gustiyana et al., 2024) showing that the success of MUA is not only determined by technical skills, but also by personal and professional factors. These factors include a love of makeup, distinctive distinctive makeup styles, professionalism and integrity, and the ability to continuously develop skills and keep up with the latest trends. In addition, success is also supported by consistency in updating portfolios, mastery of online marketing strategies, positive attitudes, confidence, and a strong and unyielding mentality. This

confirms that branding and digital promotion aspects are an integral part of the strategy to build trust and professional image of a MUA.

It can be concluded that the determination of the selling price of MUA services is influenced by social media, testimonials and portfolios. As the basis for success in supporting the image and services of MUA.

**Ethics and Professionalism**

**Figure 6. Exposure of Informant Data**



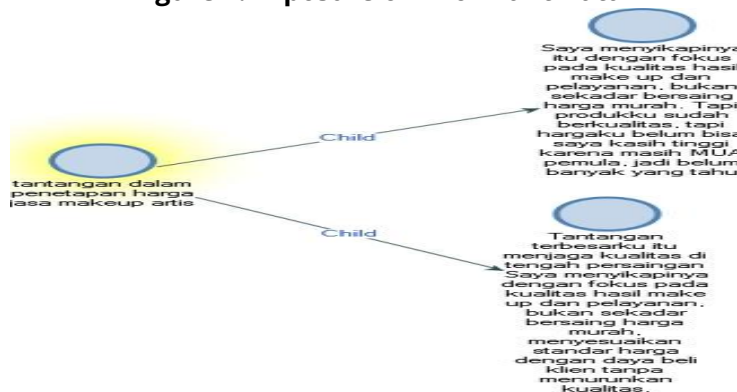
Based on the results of the interview, the informant stated that the pricing does not only depend on the client's physical condition or facial type, but also considers the quality of service, the product used, the service package, and the duration of the work. Professional ethics are realized by not discriminating prices based on the shape of the client's face and still setting a fair price according to the quality of service. This shows that the price of MUA's services is not solely an economic factor, but also a reflection of MUA's professionalism and integrity in providing services to each client.

This finding is in line with research (Rahmadhani & Kamayanti, 2016) showing that beauty salons determine selling prices according to local market prices, while applying maximum service ethics and family ethics. In practice, this ethics are realized through maximum service and do not discriminate against consumers, as well as maintaining fairness in pricing.

This study found that the determination of the selling price of MUA services is influenced by Ethics and Professionalism. The price of MUA's services is not only determined by technical or market considerations, but also by ethics and professionalism, which is reflected in fairness, transparency in price quotes, and MUA's integrity in providing quality services that are in accordance with the value paid by clients. Pricing is not only an economic calculation, but also a form of moral and professional responsibility to maintain client trust and satisfaction.

**Challenges in Pricing**

**Figure 7. Exposure of Informant Data**



The main challenge faced by MUA is to maintain service quality amid limited consumer purchasing power. One of the informants experienced obstacles in setting a high price because he was still a beginner and his reputation was not widely known. Other informants try to balance the price standard with the client's ability to pay to remain competitive without compromising the quality of service. This shows that the determination of the price of MUA services is influenced by reputation, market purchasing power, and strategies to maintain the quality of makeup.

The findings of this study are in line with the Research (Cinthiya et al., 2020) stating that service quality has a significant positive influence on customer satisfaction. In addition, price also has a significant effect on customer satisfaction, even service quality and price have been proven to have a simultaneous effect on consumer satisfaction. Price and quality of service are important factors in customer satisfaction, The theoretical relationship between price, service quality, and satisfaction.

## DISCUSSION

The determination of the price of MUA services is influenced by challenges such as reputation, market purchasing power, and strategies to maintain makeup quality. The theoretical relationship between price, service quality, and satisfaction, this study shows the empirical condition that MUA's reputation, limited consumer purchasing power, and quality maintenance strategies are real considerations in pricing. Thus, this study strengthens the evidence from (Cinthiya et al., 2020) that client satisfaction in the beauty services industry is achieved when there is a balance between service quality, reasonable prices, and professional strategies implemented by MUA.

The findings of this study reveal various factors that determine the selling price of Make Up Artist (MUA) services. Pricing is not only determined by technical aspects such as product quality, level of difficulty, type of service, and duration of work, but is also influenced by market segmentation as well as social legitimacy gained through testimonials, social media, and reputation. In the perspective of Perceived Value theory (Zeithaml, 1988), it is explained that prices are considered fair when consumers feel value that is commensurate with the costs incurred. This confirms that the value felt by consumers is not limited to the price dimension alone, but is the result of a thorough consideration between the benefits obtained (*get*) and the sacrifices made (*give*).

The results of this research show that the determination of the selling price of MUA services is a combination of the value felt by consumers and the social capital owned by MUA. These findings confirm that the pricing of MUA services is not only an economic process, but also a social value, which is reflected in skills, professionalism, and legitimacy in the eyes of consumers.

## CONCLUSION

This study shows that the determination of the selling price of Make Up Artist (MUA) services is determined by the interaction between internal and external factors. Internal factors include personal motivation, experience, professionalism, as well as the variety of types of services offered. Motivation that starts from hobbies and personal interests encourages informants to pursue the MUA profession and set prices that reflect personal quality and value. In addition, a variety of services such as graduation makeup, parties, proposals, and weddings are the basis for price differentiation, where complexity and higher technical requirements demand larger rates. This shows that the determination of prices is not only based on economic considerations, but also the quality of services and self-value built by MUA.

The pricing strategy is influenced by the quality of cosmetic products, the difficulty level of makeup, the duration of the work, and the market standard. Social media and client testimonials serve as an important means of building a portfolio, professional image, and price legitimacy. Ethics and professionalism are also the basis for pricing by emphasizing fairness, transparency, and integrity in providing services. The main challenge in determining prices is to maintain service quality in the midst of limited consumer purchasing power and the reputation of MUA that is still new. Thus, the price of MUA services is perceived as reasonable if the benefits received by the client are proportional to the costs incurred.

The determination of the selling price of MUA services is influenced by motivation, type of service, professionalism, technical strategy, social media, and consumer purchasing power, which together determine client satisfaction and trust.

## LIMITATION

This study has a limited number of relatively small informants so that the results cannot be generalized to all make up artists with diverse characteristics. In addition, the data obtained is subjective because it is based on the informant's personal experience, thus allowing for perception bias in interpreting price-determining factors. This study has also not examined in depth the influence of external factors such as market conditions, the level of industry competition, and the role of social media on the legitimacy of service prices. Therefore, further research is recommended to involve more participants and use a more comprehensive approach in order to describe the dynamics of pricing mua services in a more broad, objective, and contextual way.

## REFERENCES

- Ayuningtyas, M. N. (2019). *Analisa Penetapan Harga Jual Jasa Make Up Artist (MUA) Di Surabaya (Studi Kasus Pada Ristyta Stefanie Make Up & Wedding Design)*. STIE MAHARDHIKA SURABAYA.
- Cinthiya, M. H., Dwiyantri, S., Kusstianti, N., & Lutfiati, D. (2020). Pengaruh Kualitas Pelayanan dan Harga terhadap Kepuasan Klien pada Jasa Makeup Pengantin di Desa Pekarungan Sidoarjo. *Jurnal Tata Rias*, 09(4), 1–6.
- Elianti, L. D., & Pinasti, V. I. S. (2018). Makna Penggunaan Make Up sebagai Identitas Diri (Studi Mahasiswi Universitas Negeri Yogyakarta). *Jurnal Pendidikan Sosiologi*, 7(3), 1–18. <https://journal.student.uny.ac.id/index.php/societas/article/view/12536>
- Firmansyah, D., Susetyo, D. P., & Saepuloh, D. (2020). *Akuntansi Manajemen: Informasi&Alternatif Untuk Pengambilan Keputusan*. PT. Bidara Cendekia Ilmi Nusantara. [https://www.researchgate.net/publication/347833071\\_AKUNTANSI\\_MANAJEMEN\\_Informasi\\_dan\\_Alternatif\\_Untuk\\_Pengambilan\\_Keputusan](https://www.researchgate.net/publication/347833071_AKUNTANSI_MANAJEMEN_Informasi_dan_Alternatif_Untuk_Pengambilan_Keputusan)
- Fitriah, A. A. N. (2013). *Pengaruh harga jual dan lokasi terhadap volume penjualan telur itik di kota makassar*. Universitas Hasanuddin Makassar.
- Gustiyana, Maydiyanti, A., Zurni, K., & Salsabilla, S. P. (2024). Faktor-faktor yang Mempengaruhi Kesuksesan Karier Aliya Makeup Artist di Bandar Lampung dalam Menjalankan Usaha di Bidang Jasa Makeup. *Forecasting: Jurnal Ekonomi Dan Perencanaan Pembangunan*, 1(1), 23–33.
- Hansen, D. R., & Mowen, M. M. (2009). *Akuntansi manajerial* (L. Alfiah (ed.); 8th ed.). salemba empat.
- Kurniawan, W. (2023). *Bisnis MUA: Peluang Usaha Makeup Artist dan Strategi Pemasaran Efektif*. <https://Wartalova.Com>. <https://wartalova.com/bisnis-mua/>
- Moleong, L. J. (2018). *Metodologi Penelitian Kualitatif*. In *Metodologi Penelitian Kualitatif* (Edisi revisi). PT Remaja Rosdakarya.

- Nika, A. (2025). *Makeup Artist (MUA): Apa Itu, Tugas, Skill, Cara Menjadi, & Gaji*. <https://Glints.Com/>.  
<https://glints.com/id/lowongan/mua-makeup-artist-adalah/>
- Porter, M. E. (1985). *Competitive Advantage, Creating and Sustaining Superior Performance, With a New Introduction*. New York: The Free Press.
- Rahmadhani, A. P., & Kamayanti, A. (2016). *Etika Penentuan Harga Pada Perusahaan Jasa (Studi Kasus pada Salon Kecantikan di Kabupaten Ponorogo, Jawa Timur)*. 17, 302.
- Safira, A. N., Dwiyantri, S., Megasari, D. S., & Puspitorini, A. (2021). Faktor-Faktor Yang Mempengaruhi Kesuksesan Makeup Artist (MUA) Hits Di Indonesia dalam Menjalankan Usaha Di Bidang Jasa Makeup. *E-Journal, Volume 10*, 165–176.
- Sofianiyatin, L. (2023). Pendampingan Tata Rias Make-Up Artist (MUA) Pada Fatayat NU Kadunggal Ngawi. *ABDIANDAYA: Jurnal Pengabdian Dan Pemberdayaan Masyarakat*, 1(1), 67–83.
- Tamaka, N. R. (2022). Analisis Penetapan Harga Jual Jasa Service Dengan Menggunakan Metode Time And Material Pricing pada PT. Daya Anugrah Mandiri Cabang Manado. *Jurnal LPPM Bidang EkoSosBudKum (Ekonomi ...)*, 5(2), 1–3.  
<https://ejournal.unsrat.ac.id/index.php/lppmekosobudkum/article/view/39177%0Ahttps://ejournal.unsrat.ac.id/index.php/lppmekosobudkum/article/download/39177/36033>
- Zafirah, A. F., & Putri, R. L. (2022). Analisis Penentuan Harga Jual Jasa Make Up Dan Hairdo Menggunakan Model Cost Plus Pricing (Studi Kasus Pada Salon Ima Skincare dan Make Up Desa Kenongo Kecamatan Wlingi Kabupaten Blitar). *JCA (Jurnal Cendekia Akuntansi)*, 2(2), 57–75.
- Zeithaml, A. V. (1988). Persepsi Konsumen Nilai Sarana-Akhir : Kualitas , Sintesis Model dan Bukti. *Jurnal Asosiasi Pemasaran Amerika*, 52(3), 2–22.