

ABSTRACT

Name : Viona Margaretha
Study Program : Accounting
Title : Analyzing the cost that affect predatory pricing in E-Commerce Shopee

This study aims to analyze the costs that may affect the occurrence of predatory pricing in an E-Commerce. The presence of cross border sellers that managed to offer much cheaper prices in the Indonesian E-Commerce brings concern and threat to the local MSMEs. Thus, the government and Shopee decided to ban the import of 13 product categories to anticipate against unhealthy business practices. Such a phenomenon is also known as predatory pricing. Predatory pricing is the act of setting prices very low to get rid of competitors. This research uses the explanatory case study to understand the happening phenomenon. The data used for this research is taken from Shopee that focuses on the competition between domestic sellers. Ever since the 13 products with the “overseas” location filter can no longer be found. The parameters used in this research are image similarity, seller price as well as other information that can be used to support research analysis. The analysis of this study shows that all categories experience marketing techniques, although most categories are suspected of experiencing predatory pricing.

Keywords : *Predatory Pricing, Cost Accounting, Cost, E-Commerce Shopee, Explanatory Case Study.*