DETERMINATION OF BASIC PRICE ON ORDERED PRODUCT OF VAULT BY USING THE VARIABLE COSTING METHOD AT PT MULTI MULYA

Arief Fauzi, Suryandari Sedyo Utami, SE., M
Diploma (Professional) Degree, 2009

Gunadarma University
http://www.gunadarma.ac.id

Key Words : DETERMINATION OF BASIC PRICE, ORDERED PRODUCT, VARIABLE Costing METHOD

ABSTRACT :
Manufacturing company is a company that processes raw materials into finished goods. Each manufacturer uses different production process and also to order the production process to meet the supply warehouse. Costs incurred for the production process is called the production cost that will form the cost of production. The price point of this production has many benefits, one of which is determining the right price. PT Multi Mulya is a company engaged in metal working. This company produces kinds of vaults with a trademark MOSLER. Having done the research, it can be concluded that in October 2008, the calculation of the cost of production orders according to the company's results was higher than the cost of accounting theory with Full Costing approach. Cost of goods according to the company's production was Rp.278,776,400, while according to the theory of principal amount of the price of production orders was Rp.271,352,109,87. Distortion according to the company according to the theory was Rp.7,424,290,13. Scientific writing was performed to determine whether the company has determined the cost of production is correct that eventually will form the selling price. In determining the cost of production, the company is expected to be more careful in taking into account production costs, so that will form the right price and ready to compete with other companies.