CALCULATION OF RATES OF ORDERED CHILDREN CLOTHING TO DETERMINE THE PRICE TO SELL AT CONVECTION COMPANY ATIK

Frihadna Sebastian, Suryandari Sedyo Utami, SE., M
Diploma (Professional) Degree, 2009
Gunadarma University
http://www.gunadarma.ac.id

Key Words : CALCULATION OF RATES, ORDERED CHILDREN CLOTHING, DETERMINE PRICE TO SELL

ABSTRACT:
At this writing the company explained that the production order to calculate the cost of the order to determine the selling price. The writing is to know the size of production and price determination in selling prices will be charged to customers. In this writing, the method used in calculating basic price of the order is implemented by the company which would then be compared with the full costing method of determining the selling price and the results of these calculations, according to the company producing the production base price of Rp. 8,976,000 with the cost of production of child clothing perpotong Rp. 12,823 with a selling price perpotong children's clothing is Rp. 15,387 and the gross profit earned Rp. 1,795,200 with gross profit child clothing perpotong Rp. 2564, whereas according to the method of calculation produces a full costing of production base price of Rp. 7,904,820 with the cost of production of child clothing perpotong Rp. 11,292 with a selling price perpotong children's clothing sebasar Rp. 13,551 and the gross profit earned Rp. 1,580,964 with gross profit child clothing perpotong Rp. 2258. Known which will be more beneficial in determining the selling price, so it will know the profit will be obtained. Companies should use the full costing approach in determining the cost of production because the calculation of the cost of the order by using the full costing method is more precise than the method of the base price order according to the company.