

Perhitungan biaya produksi guna menetapkan harga jual produk

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Abstrak

Proper management of a company always plans its activities, especially in increasing profits for its business. Furthermore, in estimating production prices, it should take into account the amount of production costs incurred. The methods used to calculate the production costs are two kinds: full costing method and variable costing methods. Full costing includes all elements of costing into the cost of production, which consist of raw material cost, direct labor costs and factory overhead costs; both are variable and fixed cost behaviors. Variable costing method is profit planning and behavior method that does not take into account all elements of costing; it only calculates the production cost variable.