ANALYSIS OF THE DIRECT COSTING METHOD APPLICATION AS ONE OF AN INSTRUMENT DECISION IN THE CASE OF ACCEPTANCE IN SPECIAL ORDER AT PT INTINUSA RIMBASARI

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ABSTRACT

This study aims to determine: (1) separation of costs into fixed costs and variable costs has been done properly or not, (2) the use of direct costing method for calculating the cost as one of an instrument decision to accept or reject a special orders at PT Intinusa Rimbasari more appropriate compared with the use of full costing method.

Sources of data are primary and secondary data. Such data include: basic grouping costs, pricing policies in sales, units sold and inventory, the result of grouping costs by PT Intinusa Rimbasari, Statement of Income and sales data in 2009. Methods of data analysis using the "Descriptive Analysis Method." Used to illustrate and describe the analysis of cost calculation using full costing and direct costing method and the benefits of the decision to accept or reject special orders at PT Intinusa Rimbasari.

In conclusion, grouping costs into fixed costs and variable costs have not done precisely by PT Intinusa Rimbasari, because the company uses full costing method in calculating the costs. The role of cost calculation with direct-costing method for making the decision to accept or reject special orders at PT Intinusa Rimbasari is more appropriate than the use of full costing methods.

Key words : direct costing, special order

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