

ABSTRACT

DIFFERENTIAL COST ANALYSIS IN DECISION MAKING PRODUCING OWN HALF FINISHED GOODS BUY PRODUCTS OR SO TO MEET AN ORDER TO INCREASE PROFITS (Case Study CV.Nanda)

By

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The problems in this study was to determine the role of the accounting method in this of diferential costs assist management in determining the best alternative to obtain an adequate return on CV.Nanda.

The purpose of this study was to determine whether the diferential costs assist management in determining the best alternative. The method of analysis used in this study is a method of quantitative analysis and qualitative case study approach.

Based on calculation of the problems faced by CV.Nanda result obtained CV.Nanda should choose the first alternative that produces its own, despite experiencing shortages, CV.Nanda can buy raw material whose price have increased quite high. Because of the revenue from each alternative but costs less than buying intermediate or buy the finished product so CV.Nanda can generate optimal returns.

Keywords : Diferential cost, decision making