ABSTRACT

Kristina Tamba, The Analysis Of Production Cost's Influence Air Brake System Selling Price at PT. PINDAD, Ltd Bandung, Thesis Department of management faculty of economics, University Computer Indonesia. Under Guidance : Prof. Dr. Hj. Umi Narimawati, Dra., SE., M.Si

An accurate calculation of production costs which consist of the cost of raw materials, direct labor costs, and factory overhead is needed in determining the sale price of products at PT. PINDAD (Persero). The purpose of this study is to determine the development of the production cost of raw material costs, direct labor costs, and factory overhead, knowing how the product sales price growth, and to know the influence production cost of raw material costs, direct labor costs, and factory overhead costs to selling prices partially or simultaneously.

This research uses descriptive method with quantitative approach to the analysis unit production cost of raw material costs, direct labor costs and factory overhead costs and selling prices are listed in the financial statements of the consolidated calculation of production cost, production cost price calculation, and calculation PT price. PINDAD (Persero) from 2002 until 2008. The qualitative analysis used is multiple regression analysis, regression analysis and Pearson correlation coefficient, determination coefficient partially and simultaneous, and the hypothesis testing is using T test and F test.

The results of data analysis using SPSS 15 for windows indicate that the simultaneous production cost of raw material costs, direct labor costs and factory overhead costs significantly influence the selling price of 22.749%. Furthermore, the partial cost of raw materials and direct labor costs significantly influence the selling price, while the influential of factory overhead costs are very small and not significant to the selling price.

Keywords : Production Costs, Raw Material Costs, Direct Labor Costs, Factory Overhead Costs, Sale Price