

ABSTRACT

Nurain Kantala 921 310 060. 2013. Method to Determinate the Selling Price Product at Delvira Restaurant Gorontalo City. Study program of DIII Accounting. Department of Accounting, Faculty of Economics and Business. Universitas Negeri Gorontalo. Principal Supervisor was Sahmin Noholo, SE, MM and Co-Supervisor was Lukman Pakaya, S.Pd, MSA, Examiner : Roy Hasiru S.Pd, M.Pd.

The aim of the study was to know the determination of selling price product at Delvira restaurant Gorontalo City by applying Full Costing and Variable Costing method. The researcher role in this research was a main instrument that was related directly on observation, interview, and documentation. Method of the study was qualitative descriptive to analyze the whole data which were collected from observation, interview, and documentation combined with the relevant theory. The analysis instrument was divided into several parts to calculate the determination of selling price product by applying Full Costing and Variable Costing method.

As conclusions of this research were: 1) the determination of selling price product at Delvira restaurant was still simple. That restaurant determines the selling price without considering some costs which were related with that. Selling price was determined from the purchase cost price. 2) selling price approach based on full costing and variable costing approach was better to be applied at RM. Delvira.

Keywords: *Selling price, Full Costing and Variable Costing Method*

