

## ANALYSIS OF TOTAL OPERATING COST

Direct material	+	Direct labor			=	Prime cost
- Kain		- Tenaga pola				
- button		- tenaga marker				
- zipper		- tenaga potong				
- accessories		- tenaga operator				
		- tenaga finishing				+
Indirect material	+	Indirect labor	+	other	=	Factory overhead
- Factory supply		- supervision		- asuransi		
- lubricants		- <span style="color: red;">superintendence</span>		- pajak		
		- inspector		- listrik		
		- factory clerks		- air		
		- detective work		- maintenance		
		- experimental work				
						=
						manufacturing cost
						+
Marketing experience	+	Adm experience			=	Commercial experience
- sales salary		- gaji pegawai adm				
- salesman comision		- biaya audit				
- advertising		- biaya konsultan hukum				
- sample		- ak lancer alat kantor				
- entertainment		- piutang tidak lancar				
- travel expenses						
- sewa kantor						
- telephon/surat menyurat						
						=
						total operating cost
						+
Profit						Profit
						=
						Sales price

