



ABSTRACT

Segment Reporting for Measuring Performa Product of Production at PT Cahaya Buana Kemala in Sentul, Cibinong Sumardi

PT CBK is a furniture trading company which has six product items. They are Foam product, Springbed, Sofa, Plastik, Panel and General Product. All of these products are sold to the company itself, i.e manufacturing and trading units.

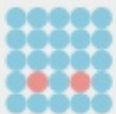
The aim of this research is to discover the contribution of panel product, because all of the types of products, panel is the least selling segment at merchandising. The panel product test use contribution marginal, variable cost and fixed cost, counting ROI level, with multiplication and operating assets.

Mathematically, multifying panel product gives an additional of profit to PT CBK operational general. If the panel is still attached, then the profit of PT CBK will decrease.

Thus, a single thing to do is that the panel product is still attached or panel product not to be sold to PT CBK, instead of direct selling to those units and PT CBK only functions as the administrative.

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