

Abstract

Forecasting is assume that will happened at the future based on event that happen at the past, modification prediction, or when the modification happend on the relationship with the past data. Activity-based pricing (ABP) is a pricing method that uses knowledge about customer demand and knowledge about the costs of a specific selling situation to establish a price that will result in a specific planned profit.

Market research can estimate the amount of product that will be sold at various prices. Activity-based costing allows the company to project costs corresponding to various sales volumes.

When this information is combined, the company can project total revenue, expanses, and profit at any point on the customer demand curve. This process is called ABP.

Keyword : Activity Based Pricing, Activity Based Costing, revenue, expenses, profit customer, customer demand