

Research Title	Costing Model for Setting Sales Prices of Community Enterprise Development's New Products in Yala Province.
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Abstract

This research aimed to study costing model for setting sales prices of community enterprise development's new products in Yala province. The participants were community enterprises in Yala province. These quantitative data used an in-depth interview. The data were analyzed by content analysis.

The finding revealed that most of community enterprise have ability to calculate production cost base on the Cost Accounting's principles because they have been participants in accounting training course. However there are some type of production cost including utility expenses not calculate in their production cost there for the production cost-net was error while the setting price of community enterprise's products depend on their policy. Some community enterprise determine product's price base on the proportion of profit. Some community enterprise determine product's price by compare with competitor's price.

Keywords: Costing, New Product, Community Enterprise