4.1.2. Workmanship

Things work is about more than just material. The materials are shaped by working through various processes. Here it is called labor. Items also called labor wages paid to labor expended to bring about. Work is examined in two parts:

- a) Too much effort makes the machine work tirelessly for a portion of it without effort The machine is called labor.
- b) some work in the furniture is made by hand, not machine. This is called manual labor.

Labor, in accordance to the rate applied by the workplace policy or is calculated as the daily or hourly rate. After payment of the fee from one of these calculations in general small business week, while in large and medium-sized enterprises are paid on a monthly basis.

Work is not just the labor of employees in actual production. indirect production workers; unit managers, engineers, architects, Section Chief, workshops Chiefs, section chiefs, technicians, technicians, foremen, Drivers, the elements such as gardeners and cooks workforce is also reflected in the cost. Labor costs account while calculating the time, they need to know the number of workers and workers' wages.

Assuming that the detection rates received 100 orders Let's dining table. in which units for this business, which in workshops, in which part, what qualifications and titles workers and managers must know their number and estimated completion will be started if the number of days worked. Business is determined that the estimated time benefiting from similar studies done before and done accordingly labor account. More work was done in advance so the duration of the work, considering the possibilities of workplace bulundurulup estimated labor time is calculated. This calculation should be pretty close to reality. Labor sample business account, according to the office's capacity can be calculated as follows. 1 master for the dining table, 1 journeyman, one apprentice chef working days 1 and 2 flat-worker completes an average of 100 tables in a total of 10 working days to decide if he makes 10 pieces dining table. Accordingly masters, journeymen, apprentices, calculated according to that flat-workers and employees as part of the monthly or hourly wages chef has a certain total labor costs. The amount of labor per capita Table, below the amount collected written material