ABSTRACT

Tijay Jeans is a confection in fashion that produces jeans. Based on the research, researchers found the problem experienced by the company is the calculation of COG to determine the selling price. The problem is expected because the company has never calculated the HPP in detail.

The purpose of this study are to know: 1) general description of the company 2) how to determine the COG in Tijay Jeans Confection 3) how the calculation of COG to determine the selling price on Tijay Jeans Confection using full costing method 4) difference analysis before and after using method full costing 5) what the factors are affecting COG from internal and external. research method used descriptive analysis method. Data collection techniques used field research in the form of non-participant observation, structured interviews, and documentation. Data analysis used the determination of COG with full costing method and calculation of cost of production.

The difference of calculation value of COG jeans produced on the company for materials street softjeans MJ 11 ounces Rp.56.000, street MP 13 ounces Rp.43.000, cotton street MJ 14 ons Rp.48.000, MJ poly ring 12 ounces Rp.43.000, street RC 12 ons Rp.56.000, denim brata tex 14 ounce Rp.45.000, denim cotton 9 ounce Rp.39.000, and american drill Rp.52.000. For DLC given wages Rp.5000 / pants, BOP costs incurred of Rp.11.000 / pants. The Owner determines the Selling Price of Rp.55,000 to Rp.67,500

Calculation of COG using full costing method from January to February and June-December materials street softjeans MJ 11 ounces Rp.55.334, street MP 13 ounces Rp.43.628, street cotton MJ 14 ounces Rp.41.303, MJ poly ring 12 ounces Rp.37.427, street RC 12 ounce Rp.49.621, denim brata tex 14 ounce Rp.39.303, denim cotton 9 ounce Rp.33.675, and american drill Rp.45.869. In March-May the price difference of Rp.2000 to Rp.7000 is more expensive than January-February and June-December

The company's production cost is bigger because so far the company does not take into account the COG. The calculation by the full costing method produces a smaller value because the full costing method covers the calculation of all resources used.

Factors affecting the company's COG are internal factors including: DLC, creativity and innovation, employee motivation, HR expertise, and regulations applied by the owner. External factors include: direct material costs, consumer tastes, corporate competitors, and government policies.

Suggestions that can researchers put forward the company should calculate the cost of production in detail using full costing method. The company preferably incorporate accurate factory overhead costs. Internal and external factors affect the value of production cost

Keyword: Cost Of Good Sold