This study entitled “Comparison Analysis of Conventional Methods and Activity Methods in Cost of Goods Sold Calculation on the Profit at PT. Lucas Djaja”. The purpose of this study is to determine how much influence of conventional methods on profit and how much influence of activity methods on profit.

The variables examined in this study are conventional methods and activity methods as independent variables, then the profit as the dependent variable. The samples in this study is from 2018 and the population of this study is cost of goods sold division at PT. Lucas Djaja. The method used in this study is descriptive and comparative method. Data collection techniques are done through primary data and secondary data.

Based on the calculation and analysis of descriptive and comparative analysis, the following results are obtained: cost of goods manufactured using conventional methods for BAB 100 ml products, 200 ml Camaag, and Fluza Catch Cover, respectively 4.698,96, 7.482,58, and 137,27, while using the activity methods respectively 3.729,17, 6.653,06, and 131,95. Profits obtained using the conventional method for BAB 100 ml, Camaag 200 ml, and Fluza Catch Cover products are 1.480, 1.059,44, and 68,84, respectively, while using the activity methods respectively 3.450,33, 1.888,96, and 74,17.

Keyword: Conventional Methods, Activity Methods, Profit