

***ANALYSIS OF DETERMINING THE COST OF GOODS PRODUCED BY
TEMPE USING THE FULL COSTING METHOD
(CASE STUDY ON ATTEMPE HEALTHY & NATURAL SLEMAN)***

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ABSTRACT

This research aims to determine the calculation of the cost of goods produced in Attempe Healthy and Natural with the full costing method and a comparison of the calculation of the cost of goods produced applied by business owners with calculations using the full costing method. The approach used in this study is quantitative. This type of research is a case study with a descriptive analysis approach. Data sources use primary data and secondary data. Data collection techniques are carried out by observation, interviews, and documentation. The results of this study indicated that the calculation of the cost of goods produced using the full costing method gave higher results than the calculation applied by Attempe Healthy & Natural. The difference is because the COGS calculation used by business owners is still very simple, which does not take into account factory overhead costs in detail.

Keywords: *Cost of Production, Full Costing*