

**ANALYSIS OF COST OF GOODS MANUFACTURING CALCULATION
IN DETERMINING AND PRICING SELL PRODUCT THE DRUG AT
PT. SANOFI AVENTIS**

BY :

**ROBIH SUGARA
43207110095**

ABSTRACT

This research was about find out the calculation of cost of goods manufacturing by using full costing method and the implementation of cost-plus pricing in determining and pricing sell drug. To describe it, the research taken place at PT. Sanofi Aventis

The result of this research will be showing that the figure of cost of goods sold changes everymonth which impact to the changes of sales price as well. The main factors that influence the figure of cost of goods manufacturing are direct materials, direct labors, factory overhead that used to produce the drug. Cost of goods manufactured have an effect on to decision making in the sales price product.

*Key words : Cost of Goods Manufactured, Full Costing Method,
Direct Materials, Direct Labors And Factory Overhead.*