



## ABSTRACT

TUBAGUS MOCHAMMAD CHARIEL GIBRAN Determination of Cost of Goods Sold at PT. Serambi Botani Indonesia (Determination of Cost of Goods Sold at PT. Serambi Botani Indonesia). Supervised by FARIDA RATNA DEWI.

Determination of the cost of goods sold is very important for a company because it is the main thing that is important for a company because it is the main thing for the selling price so that the company does not suffer losses. Cost of goods sold is the cost of goods sold in the current period which is obtained by adding the cost of goods manufactured with the initial finished product inventory and subtracting the final finished product inventory. Determination of the company's cost of goods sold can refer to one of the selling price methods, namely the perpetual method or the periodic method. The perpetual method is that every time a purchase occurs, the cost of goods purchased directly becomes the cost of goods sold when the goods are sold. The periodic method is calculating the cost of goods sold based on the calculation of the beginning inventory of finished goods plus the cost of goods purchased for one period minus the ending inventory of merchandise.

The objectives of the Final Project Report on the results of the Field Work Practice at PT Serambi Botani Indonesia are: 1) To analyze the determination of the elements of the cost of goods sold for product X at PT Serambi Botani Indonesia. 2) Calculate the calculation of the cost of goods sold for Product X at PT Serambi Botani Indonesia. Data collection methods used in writing this Final Project are observation, interviews, and literature studies.

PT Serambi Botani Indonesia is one of the trading companies throughout Indonesia, engaged in retail, such as outlets (offline stores) and online stores (Tokopedia, Bukalapak, Shopee, and Lazada). The calculation of the cost of goods sold at PT Serambi Botani Indonesia uses the perpetual method approach and produces a total cost of goods purchased of Rp. 33,806,000 which will be used to determine the cost of goods sold. The results of the calculation of the cost of goods sold for PT Serambi Botani Indonesia's product X determine the price of Rp. 13,522.40 per 1 piece. These results are obtained by including the calculation of the cost of raw materials, packaging costs, sticker costs and legal costs. In determining the cost of goods sold is very important because the amount of costs incurred is a basic measuring tool for determining profits. Therefore, the calculation of the cost of goods sold must be calculated so as not to put the company at a loss.

Keywords: Cost of Goods Sold, Perpetual Method, PT Serambi Botani Indonesia

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