

ABSTRACT

Mommyindo is one of the manufacturing companies regarding to the culinary field that is owned by a young entrepreneur named Lofty Rainidi. Mommyindo however, focuses on processing uncooked “kerupuk” to become convenience food called “seblak”. A “seblak” made by Mommyindo has such a different packaging compared to the product from another manufacturing company; hence Mommyindo could be considered as a creative manufacturing company due to its innovation. In this case, a “seblak” is packaged in a form of paper cup, and therefore it is ready to be sold. Regarding to management and control of the company, Mommyindo’s sales, purchases, stocks, and report are still calculated manually. Therefore, there are some incompatibilities between the report and expense.

Accordingly, this study is aimed to explain an application that could compute Mommyindo’s full cost, expanses, and to determine the cost of goods sold by using full costing method. As a result, this study is conducted with the title “Computing Application for The Cost of Goods Sold by using Full Costing Method at Mommyindo, Bandung”.

Keywords: the cost of goods production , full costing , selling price .