ABSTRACT

CV. ARENA EXPERIENCE is a trading industry which is moving in the fields sales of shirts, pants, sweater, jackets, and shoes or in terms clothing. In the phenomenon company, CV. ARENA EXPERIENCE had some problems such as obtaining raw materials as a result of rising prices and labour experts. In this research, writer putting himself on production division to take a notice how the existing production in CV. ARENA EXPERIENCE. To review the issue that occurred in CV. ARENA EXPERIENCE a writer interested in lifting the title "The Review Calculation Of Cost Of Production In Small And Medium Cv.Arena Experience

The writer uses descriptive methods to do this research, which is writing describing the actual state about object of subjects. Data collection techniques used by writer such as field research consists of: observation, interviews, and bibliographical studies.

Result of the research stated that calculation of production costs in CV. ARENA EXPERIENCE has composed well, but still some internal constraints at Company that should be handled with more seriously constraints that exist by the company because on will affecting the company's profits as well.

Keywords : ***Production Costs In Micro and Medium Business Production Division***