

## **ABSTRACT**

Determining the price of a product is the most important thing for every company as a basis for setting the selling price to the consumer. But before the company determines the price of a product, a company also needs accurate recording of production because for the manufacturing firms recording production is a very important thing. From that recording, the company can determine how much the cost of the product. In running the business processes in manufacturing companies often happen difficulties when reporting and calculations are still done manually or not computerized. This application is built with the background of the difficulty of determining the cost of production out and set the selling price of production. Calculation of the cost of production is applied to the application using the full costing method. Development method in this application using the Software Development Life Cycle (SDLC) or also known as waterfall model software development process. This application is built using the PHP programming language with MySQL database. This application is built for the calculation of the cost of production with a full costing method, and to produce accounting records in the form of journals, ledgers, reports the cost of production and the income statement.

Keywords: Applications, Cost of Production, Full Costing Method