

ABSTRACT

Keripik Rujak Mamah Enung, Bandung is one of the manufacturing company which is active in production of salad crispy chips and can be categorized as home industry. It is located at Jl. Braga Gg. Apandi No. 103/11 A RT 06/04, Bandung. This company hasn't had an application that can help to determine the calculation of productions' cost and has constraints in making financial statements as the calculation is done by using calculator and recorded on a sheet of paper. The calculation of the cost of production is very important because it can be known about the cost of production of each produced products and this also can monitor the realization of the production's costs. At this final project, application of the calculation of production's cost is made by variable costing method at Keripik Rujak Mamah Enung, Bandung which is recorded based on financial Accounting Standards for Non-Publicly-Accountable Entities (SAK-ETAP), the application which can manage raw materials, cost of raw materials input, cost of variable labor input, cost of variable factory overhead input and calculate the cost of production. This application is also capable of generating the data journals, ledgers, card stock, and reports the cost of production. This final project is using the waterfall model of software development and is implemented with the programming language PHP and MySQL database. This system is created to provide convenience to the users of the system especially the owner, warehouse, production and financial part in recording the productions' costs and preparing the cost of goods production Reports on Keripik Rujak Mamah Enung, Bandung.

Keywords: Cost of production, Variable costing, Web, Card Stock, SAK-ETAP