

## ABSTRACT

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Ukm Pilar Jaya Plastik of waste management is manufacture company which produces plastic pellets. Ordering and purchasing of raw material are depend on the pemasok choices by taking into account the lowest prices, raw material inventory management process is when raw material inventory in the warehouse is always available for the production process is not interrupted and the product that has manufactured into plastic pellets have to sent immediately to the central plant then process it into finished materials, If the FIFO method through removing supplies of raw materials to manufactured into semi-finished materials in accordance with the goods early entry then the goods early exit and if the cost method of production costs used to buying raw materials, pay wages, get auxiliary materials and the purchasing of other materials, as well as presenting accounting reports in the form of journals and ledgers, software development using a model structured *Unified Modeling Language* (UML), this web-based application is using the C programming language and MySQL basis data. The black-box method is use to test towards the functionality of the application to get the result as expected. This application is able to manage master data, manage the purchasing of raw materials based on FIFO and Cost of Production, with the displays of the general journals and the ledger as well.

Keywords : Management, Raw Material Inventory, Cost of Production