

ABSTRACT

The manufacturing company is a company whose main activity is processing raw materials into finished goods. Linda Shoes is a company whose activity produce various types of shoes in accordance with orders ordered by customers ranging from slippers, flash shoes, pantofel, high hels, leather shoes with types of sheepskin. As a manufacturing company whose main activity is the production costs. In calculating production cost, Linda Shoes do the recording using paper. So sometimes the paper is lost and the owner of the company can not know how much total production has been spent in doing one production ordering. Linda Shoes also do not have financial statements. Based on these probelems, it will be built a web application that aims to help problems in Linda Shoes in handling the calculation of the total costs of raw materials, calculating the total labor cost, calculating the total overhead cost of the factory, producing financial statements such as general journal, ledgers, trial balance, and can produce order cost card orders. This final project entitled "Web Based Aplication For Calculation of Cost of Goods Manufactured Using Job Order Costing Method". Method used can help companies in gruping costs that heve been used in the production process. This application can also manage master data raw materials, labor costs, factory overhead costs, products, account. The programming language used in the development of this application using CodeIgniter and MySQL database. Functionality tested using Balck Box Testing.

Kata Kunci: Raw Materail Costs, Labor Costs, Factory Overhead Costs, Cost of Goods Sold, Job Order Costing.