

ABSTRACT

Garut regency is a producer of horticultural commodities, one of them is Cikajang district as a producer of potatoes. Garut residents work as a lot of SMEs engaged in the production of chips with main products such as potato chips for example PD Intan Mandiri and Nastra Snacks. The perpetrators of MSMEs do not conduct bookkeeping in accordance with accounting standards. Web-based purchasing and cost management application results from research that can accommodate the needs of MSMEs in listing in accordance with Financial Accounting Standards for Micro, Small and Medium Enterprises (SAK EMKM). This web-based application is built with object-oriented methods and prototype model development as well as using PHP programming language and the Framework Code igniter. This application has the functionality to manage recording of raw material purchases in cash and credit, recording production costs, making financial records and financial reports. Applications are tested using black box testing, a comparison of manual testing in accordance with the test application and has been tested to the user.

Keywords: Purchase, Raw Material, Production, PHP, and Codeigniter Framework