

ABSTRACT

Koperasi Habiburrahman is a cooperative under the foundation Habiburrahman. One of these cooperative activities is producing the product made from citronella leaves. In the process of calculating the cost of production, Koperasi Habiburrahman still do the calculations manually and not yet appropriate accounting standards, where factory overhead costs are not included as a component in the calculation of cost of goods manufactured. The process of calculations are slow and not yet appropriate standard causes the cost of production becomes less accurate. A web-based application using PHP programming language with codeigniter framework and MySQL database is built to overcome the problem. The development of the system used Software Development Life Cycle (SDLC) method with waterfall model and designed with object-oriented method. This application is capable of handling the recording of raw material costs, labor costs, and factory overhead costs, classify overhead based on activity based costing method, determining estimate of factory overhead cost with activity based costing method, Resulting in the calculation of cost of goods manufactured with activity based costing method, generating journal entries, ledgers, and report of cost of goods manufactured. This application has been successfully tested with Black box Testing, User Acceptance Test and has been in accordance with manual testing.

Keywords: Web Based Application, Activity Based Costing, Cost of Goods Manufactured, Codeigniter, Object-Oriented.