

ABSTRACT

Production involves raw material costs (BBB), direct labor costs (BTKL), and factory overhead costs (BOP). To know the cost of production that occurs, then the recording in the costs that occur need to be done. The Company has no record of the amount of raw materials left and used for production. Similarly, factory overhead costs, where factory overhead costs are combined with store overhead, this is done to calculate the cost of production. Based on the problems described, built a web application that can calculate the cost of production and cost of goods sold. This application is able to manage purchases, delivery of raw materials, confirmation of finished goods, calculation of production costs, making transactions in the form of journals and ledgers, preparing reports of cost of production and report cost of goods sold. This application can help companies in calculating unit cost. Based on black box testing and manual calculations that have been done before, it can be concluded that the application successfully implemented in the company.

Keywords: production cost; cost of goods sold; web based application