

## ABSTRACT

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*CV.BDG Snack is manufacturing company that produces banana dried. In the final project will generate an applications to make the calculating cost of goods manufactured and sales. At the company's many difficulties in recording production costs are still using books such as recording of raw materials, labor costs, factory overhead costs. Other than that this company also given sometimes difficult in its calculations because of missing records used or not written. The production recording applied in this application uses job order costing method. This application is developed using Software Development Cycle (SDLC) method or also called software development cycle using waterfall. This application is built using PHP Programming language and MySQL basis data. This application is built to obtain the calculation of the main cost production using variable cost method, calculation os selling and obtain accountancy record such as journal, subsidiary, cost of goods report, selling report.*

*Keyword : Application web based, Cost of Goods Sold, Selling, Variable Cost Method*