

ABSTRACT

CV Bunga Sanjaya is a textile manufacturing company that produces clothes. This company still uses manual recording for data process collection on bookkeeping and recording production costs. Cost calculation in production, the owner only calculates the cost of raw materials and gets a salary. The real costs are raw material costs, labor costs, and overhead costs. In fact, the owner must consider the cost of raw materials, labor costs, and overhead costs. It is better for companies to calculate production costs and do the calculation correctly, so that in determining the cost of goods is suitable and not too high. From this problem, a web-based application was built that was intended to assist the process of recording raw material costs, labor costs, and overhead costs that could produce journals, ledgers, and production reports so that the report could be easily accessed. In calculating the cost of production, this application uses the process costing method. This application has the functionality of providing raw material costs, labor costs, overhead costs, calculating production costs, making financial reports, and making ledger accounting journals. This application is built using Entity Relationship Diagram (ERD). The implementation used in this application is the PHP programming language and the MySQL database. Testing this application, the black box testing method was used. The method of working on software in this final project uses the Software Development Life Cycle (SDLC) method.

Keywords: Raw Material Costs, Labor Costs, Overhead Costs, Production Costs, and Process Costs.