ABSTRACT

CV Bandung Barat Pos is a manufacturing company that produces newspapers. Bandung Barat Pos is located at Pasir Gombong street Number 1, Padalarang. In determining the Cost of Production, in the calculation of the Cost of Production in West Bandung Pos can use the Cost of Process Costing method that is by using the method of calculating the cost of production based on the collection of production costs in a certain period divided by the number of production units of the period concerned by considering the level completion, work in progress, and finished goods. In order for Bandung Barat Pos to be able to know more accurate production costs and for business development and to make it easier to calculate the cost of production of the West Bandung Pos newspaper, the owner requires an application that is expected to assist the owner in calculating the cost of production and reports on newspaper production costs. This application uses a structured method with the PHP programming language and MySQL database. This application is named "Web-Based Application for Calculating the Cost of Newspaper Production Using Process Costing Method (Case Study: Bandung Barat Pos Post, Padalarang)". This application is able to handle the management of master data, making production, calculating the cost of production unit cost calculation, producing production cost reports, general journals and general ledger.

Keywords: Process Costing, Newspapers , Cost of Production, West Bandung Pos