ABSTRACT

UMKM Intan Bestary is a company that focuses on selling lunkhead in Garut City. Transactions that occur at UMKM Intan Bestary are buying, selling, calculating wages, and calculating production costs. The production carried out by the Intan Bestary UMKM has activities including recording the use of raw materials, carrying out the cooking process, processing lunkhead, wrapping dodol, packing lunkhead into packaging, and storing dodol packaged products in the warehouse, as stock for sales. In the process of calculating costs when production is carried out, the owner of UMKM Intan Bestary still calculates based on the estimated cost of the main raw materials and the cost of employee salaries without considering the actual cost. Actual costs are costs that include raw material costs, direct labor costs, and factory overhead costs. But in reality, the calculation of production costs that occur in the UMKM Intan Bestary does not consider the costs that have been incurred, thus making the production costs not in accordance with the calculated calculations. Inappropriate production costs will cause the cost of goods to be too high. For this reason, production costs must be recorded properly and calculated correctly, so as to produce the right product cost and determine a competitive selling price. This application has the functionality of being able to record production data, calculate production costs, produce production cost reports and accounting records in the form of journals, ledgers, and reports on the cost of production. This application was built using the Software Development Life Cycle (SDLC) method with a prototype model, the PHP programming language, the design using the Unified Modeling Language (UML), the database design using the Entity Relationship Diagram (ERD), and the CodeIgniter Framework. This final project succeeded in displaying the calculation of raw material costs, labor costs, factory overhead costs, Bill of Materials (BOM) data for reference to material use, calculation of production costs along with their calculation transactions, and displaying accounting records.

Keywords: application, raw material costs, production costs, factory overhead costs, software development life cycle.