

## ABSTRACT

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*Manufacturing companies are companies whose main activity is processing raw materials into finished goods. BUMDes Cimangguhilir is a company whose activities are to produce various types of bags according to orders ordered by customers, ranging from backpacks, sling bags, and bags for women. As a manufacturing company whose main activity is to carry out the production process, the company is supposed to calculate all costs of production costs. In calculating production costs, BUMDes Cimangguhilir records them using paper. So that sometimes the paper is lost and the company owner cannot know how much total production has been spent in making a production order. BUMDes Cimangguhilir also does not have financial reports. Based on these problems, a web application will be built that aims to help problems in Cimangguhilir BUMDes in handling the calculation of the cost of production. The functionality in the web application that is built consists of calculating the total cost of raw materials, calculating the total cost of labor, calculating the total factory overhead costs, producing financial reports such as general journals, ledgers, trial balances, income statements, and can produce order cost cards. . This final project is entitled "Application of Cost of Production Calculation and Profit and Loss Report Using Job Order Costing Method". The method used can assist companies in classifying the costs that have been used in the production process. This application can also manage master data of raw materials, labor costs, factory overhead costs, accounts. The programming language used in the development of this application uses CodeIgniter and MySQL databases. Functionality is tested using Black Box Testing.*

*Keywords: Raw Material Costs, Labor Costs, Factory Overhead Costs, Cost of Production, Job Order Costing.*