ABSTRACT

Puri Utami is a company engaged in the fashion industry with its superior product, namely hand-painted mukena and limited production.In the production process and the calculation of costs incurred, Puri Utami still calculates based on Job Order Costing with the overall costs incurred from the main raw materials without considering other auxiliary materials and components. Materials and other components, such as the cost of auxiliary materials and overhead costs needed during the production process. In fact, the calculation of production costs that occurred at Puri Utami did not consider the costs of materials or other components, so that the production costs did not match the calculations that had been calculated. As a result of the calculation of production costs that are not appropriate, it causes a high cost of goods and will affect the competitive price of the product and also affect the company's profit.From these problems, the calculation of production costs at Puri Utami must be recorded and calculated properly and correctly so that it can produce the right product cost price and can determine the product cost based on the desired and appropriate target costing so that it can compete with competitors optimally. Therefore, a website-based application was made to record production costs, determine production costs, determine target costing, produce reports on production costs, cost of goods manufactured, journals and ledgers. This application is built using Entity Relationship Diagram (ERD). The implementation is implemented using the PHP programming language and MySQL database. Testing is carried out using the Black Box Testing method on application functionality and the results of application testing are as expected.

Keywords: Production Cost, Raw Material Cost, Overhead Cost, Target Costing, Job Order Costing, Entity Relationshipship Diagram.