

ABSTRACT

cost of production is one of cost that is spent by manufacture company during production process. Some of company calculate their production cost with traditional method. However, with that way is not necessarily have the accuracy in determining the price of product. Because with traditional method, it cant show how much is the actual cost consumed in every order and activities which are involved by company. According to that matter,web application is being made to calculate cost of production with consideration of level order and level activity.The application aims to calculate and display cost of production, classify overhead cost per aktivitas, calculate the estimation of overhead cost, determine the product price, and records all transactions into accounting records. Moreover, the application will implement two accounting methods that is job order costing and activity based costing and built with the structured method and SDLC model. Those methods will generate cost of production more accurate, and determine the product price more competitive, and also generate accounting record which will give the decision making more efficient, and arrange many activities in production process. Then development of application with structured method will involves some diagrams such as flowchart, data flow diagram,entity relationship diagram, and table relation for analysis and designing system. Based on the results of analysis dan desigining system, the application has succeeded through manual testing process up to application testing process which has passed the test based on black box testing and the comparison with the manual calculation. Therefore, the application is able to apply the calculation of production cost based on order, starts from the direct materials to overhead costs based on activity

Keywords: WEB Based Application, Job Order Costing, Activity Based Costing, SDLC, Structured Method