

ABSTRACT

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PT. GS Food Tahu Sutra is a manufacturing company in a single production can produce several types of products is know as the main products and the products, the pulp out. Transactions in the company is done in cash and accounting records are still done manually, according to estimates, and not in accordance with the applicable accounting standards. The Company has not made the calculation of gross margin and the calculation of a separate charge of each product, and has not calculated the appropriate product. Resulting in problems that the company does not know the sales and gross margin of each product and do not know the costs for each product. Applications that can calculate the combined cost allocation method and the net realizable value accounting records byproducts, can be a system that manages the calculation of the allocation of the cost of each product and the gross margin of each product. So that would provide information to the company in determining management decisions on products produced. Applications created with the web-based structured programming techniques and using programming language PHP and MySQL as its database. Application provided for memudahkan companies in the calculation of the allocation of costs and gross margins of each prodak as well as the calculation of the accounting treatment for the resulting byproducts.

Keywords: cost allocation, net realization value, PHP, MySQL