

ABSTRACT

The production process is an activity to create or produce goods to meet the needs of persons or entities. In the production activities there are two things that affect the smooth production process and the gains in a period that is controlling the production of raw materials and determining the cost of production. In the production activities there are two things that affect the smooth production process and the gains in a period that is controlling the production of raw materials and determining the cost of production. Raw material control is a method used to control the supply of raw materials.

Cost of production is an overall cost of production used to produce a product. In general the cost of production is classified into three elements, the cost of raw material, direct labor costs and factory overhead costs. In determining the cost of production, there are two methods: full costing and variable costing. Determining the cost of production becomes important for the company, because the precision of determining the cost of production will affect the selling price of products produced in one production period.

Donat Madu Cihanjuang is one of the companies that produce Donat Madu that located in the Great Wood I Number C47 Buah Batu Bandung. Applications that will be built will be able to handle the control of raw materials using FIFO method and determining the cost of production by using the full costing method. Making the applications that are built using structured methods with the MySQL database and PHP programming language. Application that is built is "Web Based For Application For Calculation of Cost of Production Application Donat Madu Using Full Costing Method (Case Study Cihanjuang Donat Madu Bandung)".

Keywords: Production cost, fifo, full costing, PHP, MySQL