

ABSTRACT

Restu Mande is one of the food industry companies that produce special food packaging products from Padang. In the process of calculating costs when production is carried out, the owner of Restu Mande still calculates based on the estimated cost of the main ingredients of the packaging product and the cost of employee salaries without considering the actual costs. Actual costs are costs that include raw material costs, direct labor costs and factory overhead costs. But in reality, the calculation of production costs that occurred in Restu Mande did not consider the costs that had been incurred, making the production costs not in accordance with the calculated calculations. Improper production costs will cause the price of goods to be too high, which will reduce product competitiveness and ultimately reduce profits. For this reason, production costs must be recorded and calculated correctly so that they can produce the right price for packaging products and can determine competitive prices. To help companies record production costs, determine production costs, produce production costs, journals, and ledgers, this application was made. This application will calculate the costs incurred during the production process. Production cost calculation in this application uses the process costing method. This application has the functionality of being able to record production data, calculate production costs, produce reports on production costs and accounting records in the form of journals and ledgers. This application is built using Entity Relationship Diagram (ERD). The implemented implementation uses the PHP programming language and MySQL database. Testing is done with the Blackbox Testing method of the application functionality and the results of the application testing are as expected.

Keywords: Raw Material Cost, Direct Labor Cost, Factory Overhead Cost, Production Cost, Process Costing, Entity Relationship Diagram.