

ABSTRACT

Koperasi Peternak Sapi Bandung Utara (KPSBU) is a manufacturing company engaged in the field of beverages having its address at Jalan Kayu Ambon, Lembang. The products produced are pure milk, pasteurized milk, and yogurt made from cow's milk. KPSBU succeeded in producing about 140 tons of cow's milk a day, of which 130 tons were sent directly to the Industri Pengolahan Susu (IPS) and 10 tons were sold directly to consumers. Variable Costing Method which is one of the methods used in calculating the cost of cow's milk production. Variable Costing cost charging system that only uses variable costs as a component of production costs, while fixed costs are not charged to the cost of production. The application is built using the PHP programming language and the CodeIgniter framework. The development process uses Software Development Life Cycle (SDLC). Application testing and manual testing for all functionalities using the black-box testing method. Based on black-box testing, it can be concluded that the application is able to calculate the cost of production, display the cost of production reports and accounting records in the form of journals and ledgers.

Keywords: Variable Costing, PHP, CodeIgniter, SDLC