

ABSTRACT

North Bandung bandung cattle cooperative (KPSBU) is a cooperative that collects milk from farmers to make various products such as yogurt, pasteurized milk and pure milk. KPSBU is located on Jalan Kayu Ambon No.38, Lembang. KPSBU has around 7,400 members of farmers. KPSBU is still very difficult in determining the cost of production in each processed milk product that is produced. Determining the cost of production can use the method of determining variable costs. Variable cost method is a method of determining the cost of production that changes the cost of production that affects only variables. The application is built using the PHP programming language and the CodeIgniter framework. The Development Process uses the Software Development Lifecycle Prototype (SDLC). Testing for all Functionalities using black box testing, application testing and manual testing. Based on all that is done, it can be concluded that this application has succeeded in making records and calculating the price of production, can also produce journals, ledgers, and cost of production reports.

Keywords: Cost of Goods Manufacture, Variable Costing, PHP, CodeIgniter, SDLC