

ABSTRACT

UMKM Rajut Ida'z Crochet in Cibaduyut, Bandung, still relies on a manual system for recording production and financial transactions, leading to various challenges such as unstructured record-keeping, errors in production cost calculations, and the potential loss of transaction evidence. To address these issues, this study developed a web-based application designed to calculate production costs and record operational expenses in an integrated manner. The application employs the job order costing method for production cost calculations, encompassing raw material costs, direct labor costs, and factory overhead costs. Additionally, the system is equipped with features for generating general journals, ledgers, and production cost reports per order, assisting UMKM in managing their finances more effectively. The application was developed using the Laravel framework with the waterfall methodology and tested using the black-box testing technique. The results indicate that the developed system enhances transaction recording efficiency and improves the accuracy of production cost calculations, ultimately supporting UMKM in making better business decisions.

Keywords: UMKM, production costs, information system, job order costing, Laravel.