

ABSTRACT

Saluyu Mandiri MSMEs is a company engaged in manufacturing with its main activities, namely producing raw materials into finished materials and selling finished materials in the form of cookies called Sumpiah to distributors - distributors that will be forwarded to consumers. Mandiri saluyu MSME is located in JL. Warung Awi, RT 02 / RW 08, Bongas Village, Cililin Subdistrict, West Bandung Regency, Postal Code: 40562. The production process that occurs at Saluyu Mandiri MSMEs determines the production costs and determined prices will vary, based on the number of orders and materials standard used. The higher the order for food items the greater the factory overhead costs charged. Production costs can be classified into fixed costs (fixed costs) and variable costs. Therefore, the calculation of the cost of production at the Saluyu Mandiri MSME will be very suitable using the job order costing method. Recording and calculating the cost of production at the independent saluyu MSMEs still uses manuals that are using books as a media, therefore this study provides a solution to the problem, because with this research the MSMEs independent company can calculate the cost of production correctly and reduce errors in the calculation because in truth, manual calculation and recording often causes errors in terms of recording or calculating the cost of production. The functionality possessed in this study is, transacting raw material purchases, distributor order transactions, cake production based on ordered.

Keywords: MSME, job order costing method