

Implementation of the Job Order Costing Method in a Web-Based Furniture Production Management Information System for Determining the Cost of Goods Manufactured (Case Study: CV Pendowo Limo)

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ABSTRACT

CV Pendowo Limo is a furniture manufacturing business that currently applies a conventional operational recording system. Its limitations pose a high risk of miscalculation in Raw Material, Direct Labor, and Manufacturing Overhead Costs, directly impacting the inaccuracy in determining the Cost of Goods Manufactured (COGM). Therefore, this thesis research aims to design and build a web-based production management information system, implement the Job Order Costing method to automate precise COGM calculations, and evaluate the system's feasibility. Data collection was conducted through field observations, interviews, and documentation. Software development applied the Waterfall method, while functionality was evaluated using Black-box Testing. The web-based information system was successfully built using the Laravel framework and MariaDB database. Test results prove all features operate optimally without any errors. Applying the Job Order Costing method combined with the Cost Snapshot algorithm is proven to accurately calculate production cost components and lock the historical prices of the orders. Thus, this system is highly feasible to facilitate CV Pendowo Limo's management in generating integrated financial reports and order details.

Keywords: Information System, Job Order Costing, Cost of Goods Manufactured, Furniture Manufacturing, Waterfall.