## **ABSTRACT**

CV Nur Indah Makmur is one of the manufacturing companies engaged in the manufacture and sale of furniture. Currently, the production cost calculation process at CV Nur Indah Makmur is done overall so it is less accurate if it used for the companies that produce more than one type of product. The process of recording production cost calculations is still not computerized, this caused errors while doing the calculation for each different product. From the problems described, then to overcome them built an application using PHP programming language (Framework Code Igniter) with MySQL as its data base. This application is developed by using Software Development Life Cycle (SDLC). The calculation of production cost applied in this application using Activity Based Costing (ABC) method. This application is able to count the factory overhead cost based on the activities undertaken to perform the production process and also generate reports production costs and accounting records in the form of journals and ledgers based on a certain period.

Keywords: CV Nur Indah Makmur, production cost calculation, PHP (Code Igniter Framework), MySQL, Activity Based Costing (ABC)