

ABSTRACT

Sugar ant is a manufacturing company that produces sugar ants using palm sugar raw materials. Sugar ant is a palm sugar version of a powder that is often referred to as crystal sugar. Calculations in this company still use the manual, where very large occurrence of errors in the recording, therefore required the application to make recording and calculation more efficient. Application of calculations used in this company using the calculation of cost of production by Activity Based Costing method. Activity Based Costing is a costing method designed to provide information to determine strategic decisions and other decisions that may affect capacity as well as fixed costs. Activity Based Costing can be interpreted also as the determination of cost of production based on activity or activity. The workmanship method used to create this application is Software Development Life Cycle (SDLC). In designing the database using Entity Relationship Diagram (ERD). the process of creating or writing codes using MySQL as a database system and PHP programming language and designed using the codeigniter (CI) framework. This test is done by Black box testing method

Keywords: Cost of good production, Activity Based Costing.