

## ABSTRACT

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*CV Dwi Sumber is one of manufacturing company that offer variant product. CV Dwi Sumber in determin Cost of goods manufacture still use appraisal calculation, so the company in determin Cost of goods manufacture is not optimal. This application is built to help companies get the Cost of goods manufacture in accordance with the activities and Costs incurred so that the company can reduce the risk of loss due to wrong in determining the Cost of production. Calculation of Cost of goods manufacture in this application is using activity-based Costing method. Activity Based Costing produce information which can limit distortions and cross-subsidization Costs. This application can classify expenses based activity. This application is developed by using software Development Life Cycle (SDLC). Applications built using the programming language PHP with MySQL database. This application also Generates reports production Costs and accounting records in the form of journals and ledgers.*

*Keywords: Cost of Goods Manufacture, Application, Activity Based Costing, PHP, MySQL*