ABSTRACT

PT. Sygma Examedia was manufacturing company that produce Al-Quran. This company produce their product daily so the problem that happen in this company is they can't determine how much cost that have to spend until profit can be reached by company. Company need an application which can calculate how much cost that have to spend on production activity and help company for analyze cost, volume and profit.

For system analyzing is using interview, application design is using structural programming, for coding is using program language (Hypertext Preprocessor) PHP and MySQL and for testing is using blackbox testing.

This application can manage raw material cost, direct labor cost, manufacturing overhead cost, sale, manage cost classification, calculate contribution margin, manage break-even point, view accounting journal, general ledger, profit and loss statement and view comparison profit and loss statement.

Keywords: Cost classification, Contribution Margin, Break-even Point.