

ABSTRACT

Shakara CV is a company engaged in the production of beef tallow and chicken fat as a raw material for making smooth flavor flavoring in cooking. The high level of consumption of processed farm products is a separate business opportunities to be developed by the company CV Shakara. The type of fat produced by CV Shakara is chicken fat and beef tallow. Parts produced beef fat is the abdomen and her liver. While the chicken fat is taken is that the liver and also melting. The adjuvant also is TBHQ (preservative), TBHQ is used to preserve the fat that has been frozen.

Shakara CV Companies need an application that can calculate the cost of production, it can be noted journals, can make such bookkeeping ledger, and can display the comparison report. In writing program code using Hypertext Preprocessor programming language (PHP) and using the Structured Query Language database (MySQL).

This application using Activity Based Costing. This application can calculate the cost of production, noting journals, ledgers, displays a comparison of traditional reports and report activity based costing.

Keywords: Shakara CV , calculation of production costs, activity based costing method.