

## ABSTRACT

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*This application is an application that can perform recording and calculations automatically and computerized making it easier for fund managers in dealing with the cost of raw materials until the product becomes crystal sugar and also can assist employees in calculating how much income each month to make a report the cost of production of each the end of the month or the year. The results of research that showed that the cost of raw materials, namely raw cane itself, sugarcane, joint ventures and cooperation between farmers and sugar mills. Of direct labor costs of employees who produce sugar that is about 725 employees and 200 permanent employees. Of the cost of auxiliary materials, namely limestone, sulfur, acid vuspat, potions, and chemistry. Of factory overhead costs that range from machine mill station, engine rotation station, permunian station machine, and the machine station cuisine. This application is done using the "Waterfall Model" with the first phase of analysis in the form of flowchart was created using Microsoft Visio, the second phase design of the system and application software using Notepad ++ (for building HTML, PHP and CI) and XAMPP. The third stage Implementation and testing unit using the Google Chrome or Mozilla Firefox. The next stage of Integration and system testing and final stage of the operation and maintenance performed by the user. This application is expected to be used as best as possible as the functionality provided by this application.*

*Keywords: Applications, Cost Accounting, Cost of Production and Non-Production Costs, Report of the Cost of Production*