ABSTRACT

Ruby's cake *is* UKM *engaged in the business of making cakes. In the process of calculating the cost of production.* UKM *are still having trouble is because the production cost calculations based on the estimated cost of the main raw materials and the cost of employee salaries cake without compute other costs incurred during the production process. To assist* UKM *in record production costs, calculate the cost of the unit, determines the cost of production, resulting in production cost reports, journals, and ledgers, then made this application. This application will calculate the costs incurred during the production process. The calculation of production costs in the application process using the cost method. This app has functionality that is able to record production data, calculate the cost of the unit, calculating production costs, generate reports production costs and accounting records in the form of journals and ledgers. Development of the software using a structured model consisting of Data Flow Diagrams (DFD), Entity Relationship Diagram (ERD), a data dictionary and spresifikasi process. Implementation of this application is made to the programming language PHP and MySQL database*

Keywords: Production Costs, Cost Unit, Process Costing