

## ABSTRACT

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*Toko Kue dan Roti Kita is a manufacturing company that produces and sells cakes and bread. Calculation of cost of goods production in a manufacturing company is very important because the calculation of cost of goods production rates are known to be the product of each product produced. However, the calculation of cost of goods production will be difficult if done manually or not computerized. This application was built using the method of Activity-Based Costing to facilitate the calculation of cost of goods production for each product in accordance with the activities performed while production activities. This application was developed using the method of Software Development Life Cycle (SDLC) and using the programming language PHP with a MySQL database. The application also generates the report cost of goods production with the method of Activity-Based Costing, as well as generate accounting records in the form of journals and ledgers.*

*Keywords: Application, Cost of Goods Manufacturing, Activity Based Costing Method*