

## ABSTRACT

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PD. Sinko Teknik is a manufacturing company that produces spare parts. In this final project will generate an application to make the calculation of production costs by considering the variance job. At the company's many difficulties in recording production costs are still using books such as recording of raw materials, labor costs, factory overhead costs, other than that this company produces goods with wage costs that differ from pay and production costs are also given sometimes difficult in its calculations because of missing records used or not written. The production recording applied in this application uses activity-based costing method. Applications are made to handle journals, ledgers, report production costs and the income statement. Applications built using an object-based development method. The development process using the Software Development Life Cycle (SDLC) with the waterfall model. Stage program code generation using CodeIgniter Framework with the scripting language Hypertext Preprocessor (PHP).

Keywords: Production cost, *Activity Based Costing*, CodeIgniter