

## ABSTRACT

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*CV. Triwarna Mulya Indah is a manufacturing company that engaged in shoes located in jalan Cibaduyut dalam Kampung Wama Sari No 59. The company do production of shoes by determining by order. In case of calculate and make report, there is deficiency such as inefficient time and inconsisten of data update that effected to production work and profit of company. This problem is affected to activity of production management and company generated earnings. Therefore, this study aims tocreate application as right tool for calculate cost of good manufacture and evaluating of financial report. This application is build with WEB-base application using object orientated method, Unified Modeling Language (UML), using Framework of Codeigniter and Mysql database. Based on testing has been done, the application can calculate cost of good manufacture by job order and variable costing method, record the purchase of material, record of sales and sales return, generate accounting records such as journal, general ledger, loss profit statement and financial ratio analysis report. Companies can calculate the cost of production and assess the potential for the company to make a profit right. This Aplication gives an easy way for the company to improve production management becomes more effective.*

*Keyword : CV. Triwarna Mulya Indah, Cost of Good Manufacture, Variable Costing, Financial Ratio*