

## ABSTRACT

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Cv.Hidayah is private companies that move in the field of processing natural resources. Any transaction production in this corporation have the documents must be managed well and properly so as to minimize of mistakes in the conduct of transactions .Documents related to transactions production costs consisting of documents cost of raw materials, labor costs and overhead factory .Document management processes can be organized by using the method of variable costing so can mengitung no fixed costs. In the financial reports can be presenting accounting shaped journal, ledger report, and profit and loss statement in a variable costin. Functionality handled by application is data master governance, the governance purchase fixtures and appliances, the governance calculation production costs variable, the governance sales production, the governance journals and ledgers and manage a loss report. Software development use the model structured consisting of data flow diagram (DFD), entity relationship diagram (erd ), a dictionary data and specification the process. The implementation of this application made web-based by using programming language php and mysql. Testing done with the methods blackbox testing to functionality the applications and the result of examiners application is in line with needs.

*Keywords* : CV HIDAYAH , Web Based Application, Variable Costing