ABSTRACT

This study aims to develop a managerial application for PT. TK Turtle, a turtle import company established in 2020. The application is designed to enhance the management of sales recording and cost analysis by leveraging technological advancements that replace manual systems. Utilizing the cost-volume-profit (CVP) method, the application classifies fixed and variable costs and computes contribution margins. The development process follows the System Development Life Cycle (SDLC) methodology with a waterfall approach, encompassing needs analysis, system design, coding, and testing. The implementation results indicate that the application effectively analyzes profit and loss reports and manages costs, with recommendations to improve user interface design, add sensitivity analysis features, and gather user feedback for further enhancement.

Keywords: Cost Volume Profit, Fixed and Variable Cost, Contribution Margin