

## ABSTRACT

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*CV Optik Lanamai is a company that focused on healthy eyes. About recording purchases and sales are done manually, that means every transactions are recorded on note book (transaction's book) and do computing manually (using a calculators). Besides that, recording purchases and sales manually can make some problems that company must be faced, for instance doing some faults on computing every transactions when recording purchases and sales or data that is saved on book can be lost easily and also it spends more time on recording.*

*CV Optik Lanamai sets the selling price based on market value and consider about the estimated cost for producing one product. Setting the cost of goods sold (COGS) using the estimated cost is very risky on setting the selling price. The selling price can be so high-up or low. COGS of a product can give certainty on setting the selling price in a company.*

*Keywords: Application, cost, selling price, and financial statement.*