ABSTRACT

Apotek Cemerlang is a trading company, where this company sells several products in the form of medicines, medical devices, and some baby needs. Located on Jalan Gardujati No 96, Kebon Jeruk, Jalan Andir, Kota Bandung. This pharmacy has difficulty in the process of recording sales, and stock inventory of drugs which is still done manually so that the entry and exit of goods is often inaccurate and inventory stock is reduced. In transaction reports and financial reports are still manual and do not meet accounting standards. With these problems, this final project proposes to create a web-based application for calculating the cost of goods sold using the perpetual first in, first out (FIFO) method. The method used in system development is the Software Development Life Cycle (SDLC) model. And for system design using the Unified Modeling Language (UML). The application built is web-based with the php programming language using the CodeIgniter framework and MySQL database. The functionality of this application is also able to handle recording drug sales in cash as well as drug stock inventory with expiration dates, then displaying journals, ledgers, sales reports, and income statements.

Keywords: Cash drug sales, perpetual, FIFO, Cost of Goods Sold, income statement, CodeIgniter framework.