ABSTRACT

UD Bali Banjar was a retail company that selling a snack and drink for a small costumer. UD Bali Banjar retail company can be a costumer when needed a stock from supplier, and can be a supplier when comes to distribute a thing to small market. In this final project, the web based application of profit and lost has been build according to the statement of financial accounting standard when make a calculation of profit and lost. The Making of this application with the transaction record which reference to the accounting record. This application management equipped with general journal, general ledger, inventory card, and the report of profit and lost so that resulting the report of profit and lost with relevant data. The recording of the transaction when making general journal using perpetual recording method and making inventory card using first in first out calculation methodwhich will showing the inventory record for all stuff. General journal and inventory card record will help profit and loss calculation with relevant data. The making of this profit and lost application using PHP programming language and MySQL database with the waterfall model working method.The testing of this application processed by using black box testing.

Keywords: Perpetual Method, First In First Out Method, PHP, MySQL, and Waterfall