## ABSTRACT

UD Semangat Jadi Jaya is a trading company engaged in the sale of building materials. The company is experiencing difficulties in recording income statement because the company has not recorded every sale transaction and purchase transaction so that company can not know profit or loss company. Based on these problems the application is built with six functionalities, namely the functionality of master data management, managing cash and credit purchases, managing cost of goods sold, managing cash and credit sales, expenses, and reports. The design of information system using Usecase Diagram, Activity Diagram, Sequence Diagram and Entity Relationship Diagram (ERD) with Software Development Life Cycle (SDLC) method which is done until system testing phase and integration implemented using Hypertext Prepocessor (PHP) based Framework programming language with MVC model (Model, View, Controller) supported with MySQL database. The conclusion is that built applications are able to record purchases in cash and credit, cash and credit sales resulting in journals, ledgers, cost of goods sold, income statement, and able to display stock card inventory.

Keywords: Stock Card Inventory, Income Statement, Framework PHP