

## ABSTRACT

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*In a service company and trade calculation of sparepart sales and automotive repair service are very important with the business processes at CV Levin Motor Sport. Because from the calculation can know about final stock of spareparts and profit and loss of a company. However there are many difficulty such as slow calculation and data collection sales of spareparts, because the calculations performed still using a calculator and note as evidence of credit and cash sales, inventory count not use method and it's use physica onlyl. If calculation error occurred supplies and delays that's making of the income statement. The difficulty of finding data on the transaction selling and counting when applied to the supply of spareparts. This application using the perpetual average method. This application is developed using Software Development Cycle (SDLC) method or also called software development cycle using waterfall model approach. This application is built using PHP Programming language and MySQL database.*

*Keywords: Web-Based Application, sales, repair services, perpetual average method, profit and loss.*