

ABSTRACT

Sales transactions recording and preparation of income statement are important business processes in a company. In this study, the authors will create an application that can record the sale of cash and credit transactions and expenses that are elements of the formation of income statement. The application is expected to facilitate transactions to be more efficient. Application development is using PHP programming language, CodeIgniter framework and MySQL database server. The results obtained from the recording of sales transactions and expenses are sales report, journals, general ledgers and income statement. Based on test results, this application can facilitate transactions recording. Therefore, the financial statements, especially the income statement generated will be more accurate.

Keywords: application; transaction; sales; income statement