

## ABSTRACT

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*In handling the recording of sales and purchase transactions, the company still uses books, so that the data generated from the recording is not accurate and the data loss rate is very large. During the process of checking merchandise inventory this company still cannot know the exact inventory because the records that are still carried out have not been effective. With the existing problems, the impact received by the owner of the company is unable to know the amount / stock of items left in the warehouse clearly. So that the purchase of goods is too late for the next stock and too easy to lose items in warehouse and affect profits. This web application can record purchases of merchandise, calculate inventory of merchandise with the FIFO method, record sales of merchandise, produce general journal records and ledgers and trial balance, produce purchase reports, merchandise sales reports, and inventory stock card reports merchandise with the FIFO Method at Tarigan Electronic Stores. Making applications using object-based development methods. The development process uses Software Development Life Cycle (SDLC) with the waterfall model and Unified Modeling Language (UML). The stage of making code programs using the CodeIgniter Framework with the Hypertext Processor (PHP) and MySQL script languages for database creation. The testing phase is done by manual testing and application testing and black box testing. In accordance with the purpose of writing this final project, namely designing and making web-based applications for sales, purchasing, and calculation of merchandise inventory, all objectives have been successfully designed and made.*

*Keywords - Purchases; Sales; Stock; CodeIgniter; PHP MySQL*