

## ABSTRACT

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Koperasi Peternak Susu Bandung Utara (KPSBU) is a manufacturing company engaged in the field of milk producers (milk collection from breeders, milk processing and sales). Milk processed in KPSBU is yogurt, pasteurized milk and pure milk. In this final project will result in a sales application, finished product inventory and preparation of a cow's milk income statement. In every sale at this KPSBU it must be managed properly and correctly so as to minimize errors in managing sales. The stock of finished products in this KPSBU is needed because it is difficult to know what quantities of milk have been sold and which milk has expired. The inventory calculation applied to this application uses the FIFO method with perpetual recording which can be seen in stock cards. The making of this final project was developed using the Software Development Cycle (SDLC) method or also called the software development cycle using the waterfall model approach and implemented with the PHP programming language and MySQL database. Testing is done by the Black Box Testing method of application functionality and the results of the testers are in accordance with needs. The system was made to provide convenience to system users, especially to the owner admin and the finance department in recording the cost of sales, inventory of finished products and income statements at the Koperasi Peternak Susu Bandung Utara (KPSBU), Lembang.

Keywords: Sales, Income Statement, Finished Product Inventory, FIFO method