

## ABSTRACT

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*PT Indocipta Karya Pradana is a trading company engaged in the sale of electric motors. This company sells offline. PT Indocipta Karya Pradana every transaction that occurs is still recorded manually and to perform its financial records and calculations the company still uses the Microsoft Excel application. This raises the vulnerability of recording and calculation errors. Based on these problems, a web-based application was made that can handle transaction management and produce an income statement using the perpetual recording method. This application is built using the PHP programming language and the CodeIgniter framework, and uses the MySQL database (database). Testing for all functionality using the black box testing method, so that the applications created can run as desired and for the application development process to use the Software Development Life Cycle (SDLC).*

*Keywords: web-based application, trading company, perpetual, profit and loss*