

## ABSTRACT

---

*The calculation of the purchase and sale of the goods in a trading company is a very important thing in running business processes at the cake and bread. This becomes very important because of the calculation that's known stock of goods and end its profits loss a store. however many difficulties occur namely slowness of calculation and logging goods sales because the calculation is done using the calculator, the recording of sales still Use the notes as evidence of cash sales, check out their inventory the items to be sold. Often an error occurred determining inventory and delays in the creation of income statements and cash flow statement of operating activity, the difficulty of finding the transaction data at the time of purchase and sale. To overcome these problems then built a web-based application using the programming languages with codeigniter framework HPHP and MySQL database. The method used is system development method of Software Development Life Cycle (SDLC) model with a waterfall and designed with object-oriented method. This application is able to handle recording of purchases and sales as well as operating activities cash flow statement using the direct method. Produce great books, journal-keeping, purchase reports, sales reports, income statements and cash flow statement method directly. The application has been successfully examined with black box testing, User Acceptance Test and have the test in accordance with the manual.*

Keyword: application, direct method cash flow report, Codeigniter, object-oriented.