

## ABSTRACT

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*Planet Ban is a company that runs the main business of selling spare parts. In addition to selling spare parts Planet Ban also provides tire installation and vehicle repair services. Planet Ban based in JL. H. Dimun Raya BBM No. 109-110 Sukamaju, Cilodong Depok, West Java. Planet Ban is under the auspices of PT. The paradise of Motor Indonesia is a modern chain of stores engaged in motorcycle parts (two wheels) that sell tires as the main product along with other products. The products sold on Planet Ban are: batteries, oil, types of tires and other motorcycle accessories. The method used in the calculation is the Average method, due to the average method which can estimate and can evenly and accurately flatten the amount of inventory in each month. Planet Ban store still uses still using a manual recording system, starting from the sales transactions recorded in the notary, then it will be recapitulated as a whole when the store is closed. Planet Ban store never makes a profit and loss statement every month, so many financial reporting errors occur because Planet Planet stores need to make an income statement application to deal with errors in recording financial statements, the authors make "Tire Sales Recording Application and Motorcycle Oil Using the Web-Based Perpetual Average Method "*

*Keywords: sales, Journal, Ledger, Profit and Loss, CI, MySQL*