

ABSTRACT

In a company, accounting is a very important thing. However, limited facilities led to the emergence of several issues, including accountants are often find difficulty in the financial calculations accurately; accountants often find difficulty in making financial statements accurately. Besides, the director should contact an accountant first to get a financial statement, so it takes much longer.

Profit and loss balance sheet accounting application was made to solve some of these problems. This applications that run in a local network (LAN) would be an alternative solution on the CV. Duta Citra Karisma, which is expected to maximize the performance of the CV. Duta Citra Karisma Company to become a more successfull in the future. Final project was made by using the waterfall method and implemented with the PHP programming language using MySQL database and other supporting software.

This application is used as a solution to the problems faced by the CV. Citra Duta Charisma in doing the accounting and financial reporting. In these applications are also added to the management of accounts used in recording journals and processing of general ledger that could ultimately result in financial statements the balance sheet, income statement, statement of capital changes, and graphs income statement.

Key words: *accounting, balance sheet, profit and loss, CV. Duta Citra Karisma, journal, capital changes*