

ABSTRACT

Manufacturing companies are companies whose main activity is processing raw materials into finished goods. CV. Yakhin Utama Jaya is a manufacturing company located on Jl. Cigondewah Rahayu Blok 22 Kelurahan Cigondewah Rahayu District Bandung Kulon, Bandung. CV. Yakhin Utama Jaya started a screen printing business in 2000 and started a convection business in 2014.

CV. Yakhin Utama Jaya records the ordering of subscribers using paper (sales note), then the data contained in the sales note is recorded into the book, this can lead to data writing errors, spend a long time in writing. In addition, CV. Yakhin Utama Jaya records the accounts receivable using paper (sales note), this may cause the paper (sales note) to be lost, resulting in bad debts. CV. Yakhin Utama Jaya has not recorded the payment of expenses, this allows the owner of CV. Yakhin Utama Jaya not know the cash expenditure used for the payment of expenses. CV. Yakhin Utama Jaya also does not have accounting records such as general journals, ledgers. In addition, CV. Yakhin Utama Jaya also does not have a report such as income statement so that the financial system has not met the accounting standards. The income statement is the output (output) used to analyze the profit or loss of the income generated and the expenses incurred. From the information, then CV. Yakhin Utama Jaya require an application to assist in making sales so as to produce accurate financial statements in the form of Income Statement. And can produce general journal, ledger. This application is created with the programming framework CodeIgniter, which is supported MySQL Database. The author is interested in taking the title "Web Based Application to the Income Statement".

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In this final project, writer use SDLC method waterfall (waterfall). Testing of credit sales produces journals, ledgers, receivables, and accounts receivable age report. Testing cash sales generates journals, ledgers, and income statements.

Keywords: Income Statement, Receivable Age Report, Cash Sales, Credit Sales.