

## ABSTRACT

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*Web Based Application of Income Statement and Capital Statement is an application used by Pitunang Record to facilitate the process of recording sales and purchases, know the cost of goods sold occurred in Pitunang Records, and know the cash inflow affecting the change of capital. The problem in sales is the inexact inventory recording at the time of sale. At the time of sale, the sale is not recorded in the ledger. The problem appeared when the purchase occurs is the inventory recording in the storeroom is not recorded in detail. This application is made to overcome the constraints that exist in the company. The application in this final project use the waterfall model method. The making of application uses PHP programming language with CodeIgniter framework and MySQL database. The testing of the application uses the Black box testing method. Eventually, this application will produce an income statement and capital statement.*

*Keywords: Income Statement, Capital Statement, PHP, MySQL.*