

ABSTRACT

UMKM Kopra is a business activity engaged in trade, specifically in buying and selling raw coconut materials from local farmers and selling them to distributors. This UMKM is located in Marathana Jaya, Halmahera Timur, Maluku Utara. The problem faced by this UMKM is that all transaction activities are still recorded manually, resulting in transaction data or reports often being misplaced or lost, making it difficult to check the profit or earnings obtained.

Creating a web-based application for the preparation of this income statement is an information technology that aims to increase efficiency and speed in processing financial data. This application is designed to assist the UMKM business in processing transaction data and monitoring the entry and exit of finances used during the business process.

Making this application is an effective solution in overcoming problems related to manual processing of sales and purchase transaction data. By using this application, these UMKM can increase profit productivity.

Keywords: Purchase, Sales, Income Statement, Kopra