Implementation Approach:

1. HTML Form: A user-friendly HTML form is created to accept numerical values and select desired operations (basic arithmetic operations and complex mathematical functions).

2. PHP Script: PHP script is used to handle the form submission and perform calculations based on the selected operation. A switch-case statement is used to determine the operation and execute the corresponding calculation.

Testing Instructions:

1. Input Numerical Values: Enter numerical values for the first number and, if applicable, the second number.

2. Select Operation: Choose the desired operation from the dropdown menu.

3. Submit Form: Click on the "Calculate" button to submit the form.

4. View Result: The result of the calculation will be displayed below the form.

Notes:

- Ensure that you have a web server with PHP support to run this script.

- Test various scenarios, including valid and invalid inputs, to ensure the calculator functions correctly.

- If any errors occur during testing, review the PHP code to identify and resolve issues.