

ABSTRACT

CV. Berkah Abadi is a company that sell product of household appliances. The product that sold by the company is one of the main needs of the consumer, so that the demand for the products continues to increase. The main system of the company's sales is on credit. The problem often occur in the payment by credit in the determination of each product is not good installment, and there is often a change in the price of the product, so there is a change to the number of installments to be paid by the consumer, as well as delays in payments made by consumers so often errors in recording and calculations which could cost the company. The applications that can count the number of installments per period by the method of due annuity and accounts receivable management can be a sales control system which will provide important information for the company to be able to run their business properly. The application is created by a web-based structured programming technique and using the programming language PHP and MySQL database. The application is provided to facilitate the company in determining installments per period to be paid by the consumer, recording and calculation of accounts receivable, as well as the calculation of credit sales control receivable turnover (RTO) to determine the quality of the receivables of the company, and the calculation of days of receivable (DOR) to determine the collection of accounts receivable, both these calculations provide information to the company, and can be used for making a decision.

Keywords: Due anuitas, PHP, MySQL, Receivable turn over , and Days of receivable.