

ABSTRACT

This trading company distributes beef, lamb, and goat to the consumer. Transactions conducted in this company are sales and purchase transactions. The buying and selling transactions in this company are made in cash and credit. Customers often make payments on credit, resulting in a large number of bad debts from customers. The financial records in this company use Microsoft Excel. The company's financial records consist of recording of meat purchases, meat sales, journals, ledgers, trial balance, to income statement. The resulting recording is still less accurate due to recording errors, and the loss of sales and purchase notes so they can not be recorded. Therefore, built web-based applications that use the programming language PHP and CI framework to overcome the problem of recording transactions purchases, sales, accounts receivable and financial statements on the company. Its functionality is to make purchases and sales of meat in cash and credit, record receivable payments, handle recording sales returns from customers, and produce accounting records such as journals, ledgers, trial balance, and income statement. Based on black box testing and manual testing then got the same result.

Keywords—purchase; sales; accounts receivable; web based application; framework CI