

ABSTRACT

Micro, Small and Medium Enterprises (MSMEs) are activities that can encourage economic activities of the community and can increase the national economic growth because it can create jobs for the community. Garut is a district in West Java province that has a wet tropical climate suitable for the cultivation of horticultural crops. The horticultural crops produced are potatoes. Potato is a superior product of Cikajang District, Garut. Examples of SMEs in the district of Cikajang are PD Intan Mandiri and Nastra Snacks and Chips.

PD Intan Mandiri and Nastra Snacks and Chips process the potato into potato chips as the main product. In addition, these two SMEs also produce spinach chips, taro, cassava, banana, tempeh, and cheese stick. Sales of processed chips products have been sold to various regions such as Bandung, Tangerang, and even Surabaya.

Obstacles experienced by these two SMEs is the availability of potato raw materials due to seasonal changes. In addition, the recording of sales transactions that are still manual by using book or sheet of pages that can lead to stacking of these books, the preparation of books that are not tidy, easily damaged and lost. Recording standards are not in accordance with accounting standards such as the absence of general journals, ledgers, trial balance, sales reports, and financial statements.

With this application is expected to record transaction sales process has been based on the website and has been integrated with Whatsapp so that customers can directly connect with the manufacturer and can know the ordering of products made by anyone. Applications can compile general journals, ledgers, trial balance, income statement, sales reports, and sales charts.

Keywords: sales, Cost of Goods Sold, Whatsapp, UML, and ERD.