

## **ABSTRACT**

Abstract - SMK Negeri 1 Magelang is a vocational school located in Magelang, Central Java. In SMK 1 Magelang there is a cooperative named KPRI Rukun Makmur. The cooperative is employee cooperative that has two business units, Save and Loan Unit and Retail Unit. Every transaction that occurs on a sales is still manually recorded using Microsoft Excel. Manual recording often causes errors in recording transactions that may affect the preparation of financial statements. This research provides a solution to overcome the problems that often occur in the cooperative by building an application that can assist the cooperative in running business processes conducted on unit sales cooperatives. The functionality of this application is Cash Purchase, Credit Purchase, Cash Sales, Credit Sales, Debt Payment, Receivable Payment, General Journal, Ledgers, Trial Balance, Cash Flow, and Revenue Sharing for Savings and Loan units and Sales Units. The method used in designing this application is System Development Life Cycle (SDLC) method with waterfall type. Based on the test conducted. The application can already be implemented and the application has passed the test.

Keywords- cooperative; revenue sharing; web based application; framework CI