

ABSTRACT

Pangauban Village, located in Batujajar District, West Bandung Regency, is one of the areas that has a population with the water hyacinth craft industry. MSMEs in Pangauban Village are under the auspices of the Jernih Rukun Kondusif (JRK) MSMEs association which accommodates several water hyacinth product craftsmen. However, in carrying out their business, JRK MSMEs still use manual recording, namely in books and in excel. Especially for the preparation of financial statements, JRK MSMEs experienced difficulties so that when meeting with external parties they could not present related business finances which had an influence on internal and external decision making. To overcome these problems, a web-based application for inventory recording, cash book, and preparation of financial statements was built for the management water hyacinth handicrafts of JRK MSMEs. This application was created using the Software Development Life Cycle (SDLC) method with a waterfall model, PHP 7 programming language, Laravel 8 framework, and PostgreSQL database. This application has provided features to meet user needs. So, it can be concluded that this application can manage inventory records which makes data transactions integrated with stocks of raw materials and finished product, using the perpetual recording method with the recognition of inventory value for the first incoming goods to the first outgoing goods. In addition, this application also has a cashbook feature that displays a summary of cash receipts and disbursements, as well as a feature that displays types of financial statements which are prepared based on the accounting cycle, starting from general journals, general ledgers, trial balance, profit and loss, balance sheet, statement of owners equity, to closing entries.

Keywords: MSMEs, application, records, financial statements, accounting.