

## ABSTRACT

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*This research is motivated by the frequent occurrence of errors in the process of recording merchandise inventory, the discrepancy between the number of physical goods and those recorded, and the processing of financial statements for transactions that occur have not been computerized and are not in accordance with accounting guidelines. Processes that are still manual cause data recording and processing activities to be ineffective and efficient. This problem is often experienced by various retail companies, including CV Raka Putra Utama. CV Raka Putra Utama is a company engaged in the clothing retail sector since 2019 and is in Bandung. In the design of "Point of Sales Application for Retail Companies: Merchandise Inventory Module" using the Software Development Life Cycle (SDLC) method, namely the Waterfall method and using the Undefined Modeling Language (UML). The application system is implemented using the programming language PHP, CSS, HTML, and uses the CodeIgniter framework. After successful implementation, manual testing and Black Box Testing were carried out. From the research that has been done, it can be concluded that "Point of Sales Application for Retail Companies: Merchandise Inventory Module" can assist companies in producing financial reports that are in accordance with accounting standards based on recording goods procurement transactions, and stock taking. The financial reports in question, namely general journals, ledgers, stock cards, and transaction reports.*

*Keywords: Point of Sales, Merchandise Inventory, Retail Company, CodeIgniter*