

ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) in the trading sector are one of the most common types of businesses found in Indonesia. However, financial records in such businesses are still largely maintained manually, increasing the risk of errors. This final project aims to develop a web-based application that simulates the transaction recording process in trading companies, serving as a learning tool to enhance students' understanding of accounting. The application includes features for managing product data, suppliers, employees, Chart of Accounts (COA), purchase transactions, and the preparation of financial reports such as general journals, ledgers, and trial balances. The development method used is the waterfall model, consisting of analysis, design, and implementation stages. The application is built using the Laravel framework. The result of this development is expected to help students comprehensively understand the accounting recording process, clarify the transaction procedures being studied, and support a learning experience that closely resembles real-world practices in trading companies.

Keywords : *Trading Company, Accounting Information System, General Journal, Ledger, Trial Balance.*