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Sales Using the Accrual Basis Method At the
Household Appliance Distributor in region 3
Cirebon

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Abstract. Sales of goods and services from companies at this time are mostly done with credit so there is a deadline from the delivery of goods or services until the receipt of money. Within this deadline the seller has a bill (receivable) to the buyer. Receivables are a type of accounting transaction that has a meaning of billing to consumers who have been in debt. In region 3 Cirebon, there are several companies engaged in the distribution of household and kitchen appliances (Plastic Houseware), where companies buy finished goods from factories and sell them back to large and small shops. In applying the credit sales system it is still needed so that the credit sales system can be better. In some of these companies, they still have not managed the credit sales system optimally, there are often errors in recording receivables. The application for recording accounts receivable using the accrual basis method aims to facilitate the administration of managing trade receivables, making records in the sales and cash receipts journal. The procedure of the activity is shown through flowcharts, context diagrams, and a database design is made using MySQL and the results of the design of the program structure are then implemented using PHP (Hypertext Preprocessor). The result of this research is that this application can facilitate the related section to manage the system of accounts receivable, with the accounts receivable subsidiary that automatically updates every sales transaction and payment of receivables, can find out the balance of accounts receivable per customer or globally.

Keywords: Application, Account Receivables, Credit Sales, Base Accrual.

1. INTRODUCTION

The growing era of information and technology today, the need for information services is very rapid. This is indicated by the increasing development activities in the field of information technology. In the development of technology, today many companies in the world use computerized systems. The computerized system is certainly very helpful for companies in various ways, one of which is being able to present information in an updated way.

In the business world, there are several strategies used by sellers to increase sales volume and customer loyalty. Among the many strategies, the provision of accounts receivable (credit sales) is one of the sales strategies that are in great demand by entrepreneurs. Besides being quite practical, the uneven rate of economic growth in this country is also one of the reasons why the credit sales system is fast developing and getting a lot of good responses from the community.

In region 3 Cirebon, there are several companies engaged in the distribution of household and kitchen appliances (Plastic Houseware), where companies buy finished goods from factories and sell them back to large and small shops. In applying the credit sales system it is still needed so that the credit sales system can be better. In some of these companies, they still have not managed the credit sales system optimally, there are often errors in recording receivables.

2. METHOD

The research method used is descriptive research, where this method is research that describes or interprets something.

Data Collection Stages

Field research: conducting observations and interviews. Observation was carried out by observing all activities that occurred in several companies distributing household appliances in region 3 Cirebon, one of which was UD Indo Makmur. Next is the interview, conducted by giving questions to employees related to the research title.

Stages of Research Application

At the research stage we adopted a method of floating software using the Classic Life Cycle Model. This model is a conventional model that is often called the Waterfall Model because of the systematic and sequential stages in building software.

System Engineering

At this stage it starts by determining the needs for all system elements and allocating them to software.

3. RESULTS and DISCUSSION

Context Diagram

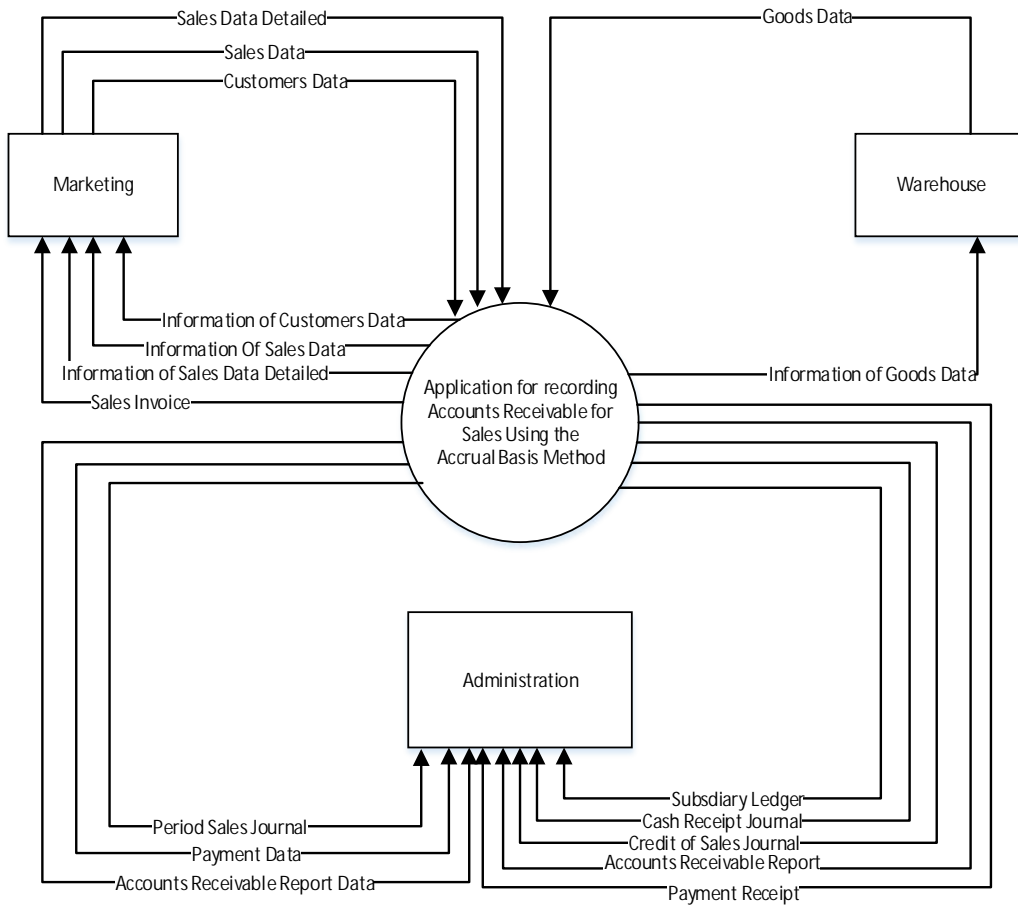


Figure 1 - Context Diagram of Accounts Receivable Recording Application

Entity Relationship Diagram (ERD)

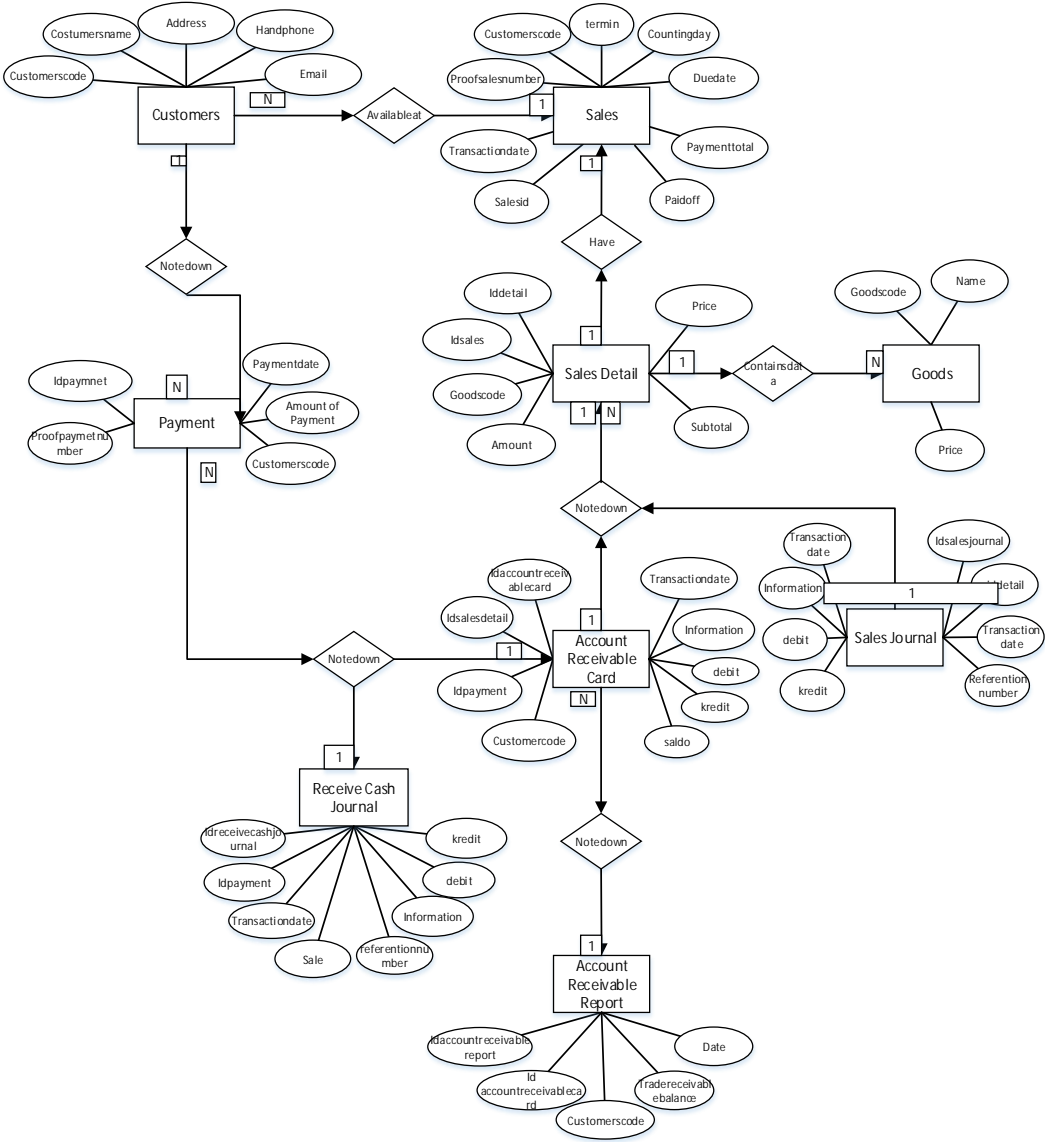


Figure 2 - ERD of Accounts Receivable Data on Sales

Display of Administration Section Web Page Main Menu Form

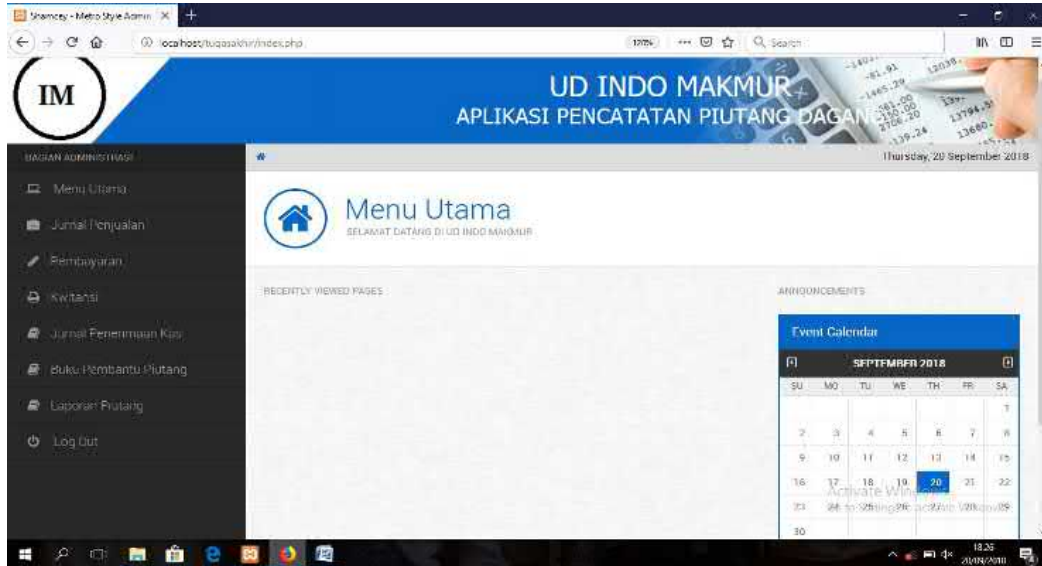


Figure 3 - Main Menu Form Administration Section

Main Menu Form Administration Section is a form that is used to display the menus contained in the application in the Administration Section.

The following are the menus contained in the application:

1. Sales Journal Menu
2. Payment Menu
3. Receipt menu, to print receipts
4. Cash Receipt Journal Menu
5. Accounts Receivable Ledgers Menu
6. Accounts Receivable Menu

4. Conclusion

The application created can facilitate the relevant part in managing trade receivables, with the accounts receivable subsidiary ledger that automatically updates every sales transaction and payment of receivables, so as to know the balance of accounts receivable per customer.

In this application, users can do data collection (merchandise, sales transactions, sales journals, accounts receivable subsidiary) in processing trade receivables, as well as making accounts receivable reports from each customer.

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