

## ABSTRACT

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*Primkop Maju Sejahtera is an all-round business cooperative that has more than one business that still uses manual recording system and has been using desktop information system. With a savings and loan process that is still manual, manual sales recording in the absence of financial statements, such as income statement. Similarly on the recording debts of members of the Police and civil servants or the so-called accounts receivable Primkop Maju Sejahtera still use the manual recording system that makes sales personnel difficulty in recording data debt members. Recap sales data and accounts receivable has not used an application that allows employees in recording data but using still using another application that is microsoft excel. In the previous application only shows the amount of goods and the price of goods for the sale, while the recording of accounts receivable is not recorded through the application but only recorded on the card of each member.*

*Based on this, it is proposed the construction of an application that can assist the cooperative and handle the sale and recording of accounts receivable. This, can help make business processes so that more structured and systematic both cash and credit sales in accordance with the provisions of the recording, namely accounting.*

*Keywords: Sales, Receivable, Accounting, Application*