## ABSTRACT

CV Nisa Jaya is company that operate in the sale of merchandise that sells a variety of imported goods ranging from shirts, jackets, shorts, pants, sweaters, blazers, and others in the form of second-hand goods (second). Recording receivables in CV Nisa Jaya done using bookkeeping, often occurs in the search process and accounts receivable data changes to be sought one by one so that the possibility of errors and data loss greater, in the calculation of improper accounts so that should be repeated calculations and errors admin section noted that the debt has been paid by the customer so that misunderstandings between the customer with CV Nisa Jaya. CV Nisa Jaya wanted to leave the system manually recording and want to use an application that can simplify the management of trade receivables in business continuity. This system uses the PHP programming language and MySQL database. Representation of interface design using tools balsamiq, this application is also using sms gateway to inform the customer and using black box testing. The system provided for CV Nisa Jaya to provide ease in sales and accounts receivable management application called Sales and receivables management apparel with sms gateway features.

Keywords: CV Nisa Jaya, sales, accounts receivable, sms gateway.

