

## ABSTRACT

---

*CV Gantar Buana Selaras (GBS) is a manufacturing company that is engaged in the Garment, which specialized in the manufacture of apparel industry, which the order originated from the agencies, organizations and communities in the country. Accounts receivable management is a process planning, direction, and supervision in the from of the knowledgement to the other party, against the individual, business entity or other collectible over party assets or wealth the company incurred as a result of the unsettled credit sales transactions with other parties. Types of accounts receivable on a CV is a type of short-term receivables, where the proses of paying off given time is not long. In one month the company can receive one to four orders, which number is uncertain. This application was created to determaine the period of collection of accounts receivable, on average, to measure standars and realization of accounts receivable of the company, doing a comparison between standard and realization of accounts receivable of the company, determaine the acceptance receivables and generate accounting records in the form of a journal. This web based application created with object-based programming techniques, built using the method of system development life cycle waterfall using the programming language PHP and the MySQL database. Based on the testing that has been done using blackbox testing these applications can run as expected. So, this application can help an employee of CV Gantar Buana Selaras to address the management of accounts receivable.*

*Keywords: Web-based applications, Management of accounts receivable, Accounts receivable Collection Period Average, PHP*