

## ABSTRACT

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*PT Pinboo Pratama Jaya is a manufacturing company that sells finished products that is pin.. PT.Binboo Pratama Jaya is located on Siliwangi street No. 55 Bandung. PT Pinboo Pratama Jaya conducts sales in cash and credit and there are sales returns. The recording of sales at PT Pinboo Pratama Jaya is still manually, the record was used books and for the sales returns there is no particular records and there is no specific record of sales so that the company to calculate profit or loss obtained by the company based on manual calculations. Based on the matters found in PT Pinboo Pratama Jaya can result in information obtained regarding the company in the form of sales reports, sales returns reports, spending reports and accounts receivable subsidiary ledgers that have not been computerized. With the problems that appear, the final project aims to produce computerized books and records. This application is able to manage cash and credit sales, repayment of accounts receivable, sales returns, expense reports and produce sales reports, sales returns reports, expense reports, journals, ledgers, accounts receivable subsidiary ledgers, income reports and sales chart.*

*Keywords : Sales, account receivable, return, tax, codeigniter.*