

## ABSTRACT

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*CV Nindya is one of the trading companies which was established in February 2003 located in Solok highway market, West Sumatra. The company's main activities are buying and selling merchandise. The purchase process is carried out to meet customer needs. Constraints faced are the absence of a process of recording purchases or sales accounting. In addition, the company also does not record items in the company. Therefore, the solution needed by the company is the application that can handle the purchase, inventory, and sale of company merchandise. The purpose of this application in accounting is to handle purchases, inventories, sales of merchandise, display journals, ledgers, stock cards with average methods, and display charts of company purchases and sales, and also facilitate the financial department to provide information about sales and purchase reports to owners . For the method used in the application is the System Development Life Cycle (SDLC), which for the analysis phase is done by describing rich picture and BPMN. For the design phase is done by making UML. For the code stage, sublime text applications are used with the PHP programming language. For the test phase carried out by black box testing testing methods. Based on the purpose, this application has been able to record all purchase and sale transactions, and can also display journals, ledgers, stock cards with average methods, sales reports, purchase reports, sales and purchase charts, and can also send notifications related to total sales reports and purchases per perio to the owner.*

*Keywords : MySQL, PHP, purchase, sales, average, accounting.*