

ABSTRACT

CV Saudara Group or CV SG Cellular is an electronics store that specializes in selling various brands of mobile phones. Mobile phone brands sold in this store include Oppo, Vivo, Realme, Xiaomi, Asus, Ever Cross, Honor, Samsung, Nokia, and Lava. CV SG Cellular is located on Jalan Raya Banjaran number 244, Banjaran District, Bandung Regency, West Java 40377. The cellphone sales system at CV SG Cellular is done in cash, when recording sales transactions this store still uses a manual recording system by recording using book. CV SG Cellular does not make a profit and loss statement every month, it cannot know how many expenses have been issued by the company, so this can make the company lose money at the end of the period and have a bad impact when making profit and loss statements. Judging from the existing problems, this application aims to produce sales books and accounting records that are integrated with information systems. Application using CodeIgniter Language, PHP, and MYSQL Database. This application can facilitate the CV SG Cellular store in making general journals, ledgers, sales reports, trial balances and income statements.

Keywords: sales, sales returns, journals, ledgers, trial balance, and profit and loss