

ABSTRACT

CV Mutiara is a company engaged in the plantation sector selling pine resin. This company is a trading company. This pine resin tree plantation company is located in West Sumatera, and has an area 72 ha. Since the beginning of CV Mutiara, it has still used a manual system. The process that is currently happening at CV Mutiara is where field workers harvest the sap and then the sap harvest is sold to customers where the customer comes directly to the warehouse. The constraints that exist at CV Mutiara are the absence of accounting records such as payroll reports, sales reports, general journals, ledgers, trial balance, and income statement. With the existence of a Web-based application for the sale of sap production, it can help have a good impact on CV Mutiara in facilitating daily activities.

Keywords: Sales, payroll, Web Based