ABSTRACT

Sharia savings and loan cooperatives (KSPPS) play a strategic role in supporting community economic activities. However, in practice, KSPPS Citra Artha Mandiri Brebes still faces several challenges in transaction recording and financial reporting processes, such as input errors, data duplication across departments, and delays in reporting due to the use of manual systems based on physical documents and Excel spreadsheets. These issues negatively impact operational efficiency and the accuracy of the cooperative's financial information. This study aims to analyze user needs, design, and develop a web-based information system focused on transaction recording and financial reporting modules as a solution to these problems. The development method used is iterative incremental, which allows the system to be built gradually and continuously improved based on user feedback. The developed system includes key features such as general journal entry, ledger management, trial balance, and financial reports. The results of the User Acceptance Testing (UAT) indicate that all features function as expected and successfully meet user needs. In conclusion, this system is expected to overcome various issues in manual financial recording and reporting and enhance the efficiency and transparency of financial management in the cooperative.

Keywords: transaction recording, financial reporting, sharia cooperative, iterative incremental, UAT