**CHAPTER ONE**

**INTRODUCTION**

* 1. **Background of the Problem**

Computer plays a vital role in our society in today’s generation. We use computers nowadays to make our work easier and to save more time. Almost all fields or establishments use computer for easy and convenient way of doing their transactions, like convenient stores, malls, restaurants, hospitals, hotels and etc. Yet, there are still establishments that are practicing manual operations because they don’t use computers to operate and manage transaction; Delfak Nigeria Limited is a typical example of such.

In our organization today, managers are faced with the challenge of sales record keeping which has often led to fraud, in organizations. This has made it very difficult to keep track of the expenses and sales made by the organization in order to ascertain if the organization is running on profit or loss.

* 1. **Purpose of the Study**

The main aim of the study is to design and implement sales record management system for Delfak Nigeria Limited. This will further

1. To document the set of the user requirements.
2. To document the database of goods and their prices.
3. To develop a portal for managing the sales of products.
   1. **Motivation**

Manual management of sales record often leads to fraud and lack of proper record keeping in to order enhance decision making. This project was inspired when my friend and i went to purchase bread at the bakery on a good evening and seeing how the sales was made and no record of sales was recorded triggered a need for the project and after making a series of research it became clear that implementing a sales record management system for Kaduna Polytechnic bakery will help manage their production and sales.

* 1. **Methodology**

Data Collection is an important aspect of any type of research study. Inaccurate data collection can impact the results of a study and ultimately lead to invalid results. Interview and record inspection was employed as the method of data collection in order to have an insight of the study and how the existing system operates. And the design methodology employed is Object Oriented and Design (OODM) methodology by combining Hypertext Preprocessor (PHP), HTML and MySQL to build the system.

1. **Hypertext Preprocessor (PHP)**: PHP: Hypertext Preprocessor (or simply PHP) is a scripting [general-purpose programming language](https://en.wikipedia.org/wiki/General-purpose_programming_language) originally designed for [web development](https://en.wikipedia.org/wiki/Web_development). It was originally created by [Rasmus Lerdorf](https://en.wikipedia.org/wiki/Rasmus_Lerdorf) in 1994; the PHP [reference implementation](https://en.wikipedia.org/wiki/Reference_implementation) is now produced by The PHP Group. PHP originally stood for Personal Home Page, but it now stands for the [recursive initialism](https://en.wikipedia.org/wiki/Recursive_initialism) PHP: Hypertext Preprocessor
2. **MySql**: MySql is an [open-source](https://en.wikipedia.org/wiki/Open-source_software) [relational database management system](https://en.wikipedia.org/wiki/Relational_database_management_system) (RDBMS). Its name is a combination of “My”, the name of co-founders [Michael Widenius](https://en.wikipedia.org/wiki/Michael_Widenius)'s daughter, and "[SQL](https://en.wikipedia.org/wiki/SQL)", the abbreviation for [Structured Query Language](https://en.wikipedia.org/wiki/Structured_Query_Language). MySQL is [free and open-source software](https://en.wikipedia.org/wiki/Free_and_open-source_software) under the terms of the [GNU General Public License](https://en.wikipedia.org/wiki/GNU_General_Public_License), and is also available under a variety of [proprietary](https://en.wikipedia.org/wiki/Proprietary_software) licenses. MySQL was owned and sponsored by the [Swedish](https://en.wikipedia.org/wiki/Sweden) company [MySQL AB](https://en.wikipedia.org/wiki/MySQL_AB), which was bought by [Sun Microsystems](https://en.wikipedia.org/wiki/Sun_Microsystems) (now [Oracle Corporation](https://en.wikipedia.org/wiki/Oracle_Corporation)).
   1. **Scope Of The Study**

After the analysis of the existing system, some areas were noted for improvement while some sensitive areas demanded conversion, which could best be handled by a computer method. The study is limited to Kaduna Polytechnic Bakery sales and production

* 1. **Expected Contribution To Knowledge**

This study will provide a fast and reliable way of accessing information that is used to develop, communicate and implement strategy to Kaduna Polytechnic Bakery and management of sales record and note down details of previous interactions with.

**CHAPTER TWO**

**LITERATURE REVIEW**

1. **Preamble**

This study focuses on variables related to sales record management system, for this purpose, an extensive and relevant literature review was conducted in an attempt to provide a theoretical foundation for the research project. The literature review provided scientific explanations for the research question(s), and enabled me to verify my findings and to compare these with the work of other scholars in the field of instructional leadership.

According to **Neuman (2004)**, a literature review is based on the assumption that knowledge accumulates and that we learn from, and build on, what others have done. Literature reviews can take various forms, namely: contextual, historical, theoretical, integrative, and methodological and meta-analysis. Each type of review has a specific goal. Neuman (2004) indicates that the goals of a literature review are: demonstrating the researcher‘s familiarity with a body of knowledge that already exists about the subjects of research and establishing the credibility of such knowledge; showing the path of prior research and how the current project is linked to already completed research; integrating and summarizing what is known in and about his/her area of research; learning from others; and stimulating new ideas.

* 1. **Review of Related Literature**

**D. S. Laar Et al (2017)** in his work titled “Design and implementation of Sales management system for SMEs in Ghana” he stated that in common use, most business owners think of sales management as a purely accounting process. This conflicts with the definition of sales management as “the attainment of sales force goals in an effective and efficient manner through planning, staffing, training, leading and controlling organizational resources. Sales management is also defined by the American Marketing Association (AMA) as “the planning, direction and control of personal selling, including recruiting, selecting, equipping, assigning, routing, supervising, paying and motivating as these tasks apply to the personnel sales force”. Thus it is clear that sales management is not purely an accounting function. However, it links with accounting in the area of record keeping as accounting is employed to interpret data from sales operations. A sales management system (SMS) can thus be thought of as the mechanism used by sales managers to make sales management easier and faster. It has been defined as an “Information System used by sales professionals or business entities for sales tracking which facilitates the sales management process”. A working sales system comprises a point of sales system (POS) at the front end and a detailed implementation of various sales management and tracking functionalities at the back end. This structure directly mimics the sales process in a sales environment where the sales agents are at the front end interacting directly with customers whiles managers handle the reports from the transactions.

**According to Yang et al (2004)** in their work title “Design and development of sales management system ‘where he identified a key function which helps small and medium size enterprises in monitoring and tracking stock and co-coordinating transaction processing however this system was designed using Microsoft access by so doing it can only be used within the limit of the installed system, he stated that the improvement in stock control has been slow and gradual, created by new technology, financial need and competitive pressure. The trick of the good stock controller is to meet the objectives simultaneously, not one at a time, and of course 'the better the control the smaller the cost, the lower the stock levels, and the better the customer service'. One of the dichotomies of inventory control is that at item level, the more stock the better the availability. However for the whole inventory, experience has shown that the businesses with the highest stock are often those which have the worst availability.

**Ramat B. A (2013) in his work titled** “Sales and inventory management system” he stated that each day, millions of people take part in countless sales transactions across the globe, creating a constant flow of value which forms the backbone of our economies. In general, sales mean a transaction that takes place between two parties where the buyer receives goods (tangible or intangible), service or assets in exchange for money. Thus, the process requires each party to give up something in return for something valuable for them. On the other hand, inventory means the raw materials, work-in-process goods and finished goods that are considered to be the portion of a business’s assets that are ready for sales. This explains that, business needs inventory available to make sales to the customer in return for money which will generate the profits. There are two kinds of problem that are faced by business in managing inventory level which are high inventory and low inventory. Holding a high level of inventory for long periods of time is not usually good for a business due to costs incur for inventory storage, obsolescence and spoilage. On the other hand, low level of inventory is not good either as the business may face the risk of losing potential sales and potential market share as well. In an attempt of resolving inventory problems, the solution lies on efficient inventory management.

**Tim Crosby (2012)** in his study on ‘How Inventory Management Systems Work’ stated that inventory management system are the rule in knowing which products are selling and which are taking up shelf space for enterprises as well as smaller businesses and vendors. The system balance the goal of ensuring customers always have enough of what they want against a retailer’s financial need to maintain as little stock as possible (Tim Zierden,2009). Thus, the ability to track sales and available inventory, communicate with suppliers in near real-time and receive and incorporate other data such as seasonal demand must available in the modern inventory management systems.

2.2 **Operation of the Existing System**

Like many other conventional systems Kaduna Polytechnic Bakery currently operates manually in making sales and the cost of expenses incurred in production which has often led to fraud and lack of proper information on sales and expenses in order to enhance decision making

**2.3 Problems of the Existing System**

In the manual processing of sales in Kaduna Polytechnic Bakery, a lot of difficulties are encountered. Below are some of the difficulties:

1. Fatigue
2. Time consuming in calculating total expenses incurred in production.
3. Generating report of sales and expenses

**2.4 Benefits of the New System**

### The propose system sales record management system for Kaduna Polytechnic Bakery, will provide accurate and efficient sales and expenses report. Unlike the manual process, the computerized method does not require much work and information retrieval is fast. The system further provide a number of benefits which include

### Efficiency: The office staff can easily search for sales report daily monthly and annually respectively which time is saving and brings efficiency in operations.

* + - 1. **Enhance Decision Making:** the propose system will provide adequate information that will enhance decision making in the organization.