

ABSTRACT

Bojongsoang Village is a village located in West Bandung Regency, this village has 151 UMKM under the auspices of BUMDes which are registered and engaged in services and trade. The system for recording cash in and cash out at UMKM under the auspices of BUMDes in Bojongsoang village still uses a manual recording system, and also many UMKM under the auspices of BUMDes have compiled financial reports that made many mistakes at the end of the period. To process transactions, they still use simple calculating tools such as calculators. This can have a negative impact on recording transactions and preparing financial statements, because miscalculations and so on can occur. Seeing the existing problems, this final project aims to record the recording of cash-in, cash-out transactions, and the preparation of financial reports that are integrated with the information system. The application uses the Codeigniter language, PHP, and a MySQL database. This final project is entitled "Marketplace Application of Module for Recording Cash In, Cash Out, and Preparation of Financial Statements (Case Study at BUMDes Bojongsoang, Bandung)". this can make it easier for UMKM under the auspices of the BUMDes application in recording cash inflows and cash out transactions and also in the preparation of general journals, ledgers, balance sheets, profit and loss, balance sheets, and cash flow reports.

Keywords: cash in, cash out, general journal, ledger, trial balance, profit and loss, balance sheet, and also cash flow statement.