

## ABSTRACT

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*SMAN 1 Sumbul is an educational institution having its address at Jalan Sisingamangaraja Atas No 136, Sumbul sub-district, Dairi Regency, North Sumatra Province. This school manages the recording of cash receipts and disbursements. This school previously experienced difficulties when recording cash receipts and disbursements because they still managed cash manually using Microsoft Excel. Based on these problems, a web-based application was built that can manage the recording of cash receipts and disbursements and produce general journals, ledgers, cash receipts reports and cash disbursements reports. The purpose of making a web-based application for recording cash receipts and disbursements is to make it easier for the school treasurer to record cash receipts and disbursements, so that the school treasurer does not need a relatively long time and at any time the stored data can be lost and the school treasurer will find it difficult look for that data. The design method used in building this application is the waterfall method. The waterfall method is a sequential software development process, in which technological progress is seen as continuously flowing downwards (like a waterfall) through the planning, modeling, implementation, and testing phases. Web-based applications are built using the waterfall method, programming using Hypertext Preprocessor (PHP) with the Codeigniter framework, and for testing using blackbox testing. The application has succeeded in helping make it easier for SMAN 1 Sumbul to record cash receipts and disbursements.*

*Keywords: School Treasurer, cash receipts, and cash disbursements, Codeigniter, schools, waterfall method*