

## ABSTRACT

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*Madrasah Al-Kautsar Foundation is an educational institution located in Kelurahan derwati, sub district rancasaru Bandung regency. The finance department of the al-kautsar foundation school has a system of recording the transactions or realizations that are not accordance with accounting standards, since its records do not make general journals, ledgers, operational budgeting, debt lists, and revenue realizations. In this final project the design of Recording application is using accrual basis recording method and developed by Software Development Life Cycle (SDLC) method or also called software development cycle using waterfall approach. This recording Application is created by using PHP programming language with code igniter framework and using MySQL database system. The functionality of this applications are recording income, recording debt, preparing Operational budget, managing the realization of the budget. This Application can make accounting records in the form of general journals, ledgers, and budget realization reports.*

*Keywords: recording application, accounting of school, operational budgeting, revenue, operational expenses, report.*