

## ABSTRACT

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*Raudahtul Athfal Ar-Raihan (RA Ar-Raihan) has problems in recording and managing accounts receivable. Payment problems here are responsibilities that are uncollectible whether the institution or foundation does not follow up either to make allowances to make a record of losses, or to make waivers of liability to alleviate repayment of accounts receivable, or to eliminate responsibility for reducing the risk of loss. The recording and deletion application uses methods that can be used for RA Ar-Raihan and has used applicable accounting standards. This application uses the Code Igniter Framework (CI) programming language and MySQL database. This application generates accounting records in the form of journals, ledgers and generates a list of accounts receivable cards and age of accounts receivable analysis.*

*Keywords: Management and accounts receivable, Web Based Applications, Direct Removal Methods, Accounts Receivable Age Analysis, Code Igniter.*