

ABSTRACT

Children's Orphanage (PSAA) Amanah is a place for social activities established by the Bina Insan Mandiri Foundation, which is located on Jl. Batununggal No.63A, Batununggal, Bandung Kidul, Bandung City, West Java. Childcare Social Institution (PSAA) Amanah conducts various non-profit activities engaged in social and education. Currently Amanah Childcare Institution (PSAA) has 23 foster children and all foster children are male. Even though it is under the auspices of a foundation but the Child Care Social Institution (PSAA) this Trustee conducts all of its own operational activities without interference from the foundation. In carrying out all activities and activities, they are always with the community because all funds come from the community. As for the recording of financial transactions for the entry of money in the Childcare Social Institution (PSAA) Amanah from community donations as well as recording money out for the costs of education, parenting, household and to hold social events in recording manually using Microsoft Excel by treasurer. The software development methodology for making applications uses Software Development Life Cycle (SDLC) with the waterfall model.

Keywords- cash flow, PSAK;