

## ABSTRACT

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*RA Bahrul Ilmi is an early childhood education institution that is directly under the auspices of the Ministry of Religion and is managed by the Raudhatul Athfal Teacher Association (IGRA). In managing school finances, RA Bahrul Ilmi is assisted by a treasurer who is responsible for managing school finances such as recording incoming and outgoing transactions both cash and non-cash transactions in the Cash Expenditures and Cash Receipts books. Cash disbursements and cash receipts will be added up and recorded in the General Journal book each year. However, this general journal provided by RA Bahrul Ilmi, is a general journal that has not yet implemented financial accounting standards. Where it can complicate the process of posting into a ledger, because transactions recorded in the journal only include cash receipts and disbursements as an effort to determine the value of the benefits obtained. Therefore a web-based application was built that could manage cash expenses, general journals, and owner's equity cards to overcome these problems. The application is built using object-oriented methods and SDLC model development and uses the PHP programming language, CodeIgniter Framework by conducting a testing system using manual testing, application testing and Blackbox testing. This application has functionality for recording cash expenses, BOP fund disbursements, expense expenses, bank fund disbursements, and owner prives. This application also generates general journals, ledgers, cash expense reports, bank expenses, and owner's equity cards.*

*Keywords: Cash Expenditures, BOP Funds Expenditures, Expenditures Expenditures, Bank Funds Expenditures, Prive Owner, Framework, CodeIgniter, Manual Testing, Application Testing, Blackbox Testing*