

## ABSTRACT

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*Almalia daycare and preschool is one of early childhood education level to help physical and spiritual growth and development and that prepared themselves into further education. Almalia daycare and preschool standing in 2013, that is in Bandung regency. Based on the results of the study this school is not the Owners equity card has a record of doing the cash expenditure done manually, and not apply the appropriate accounting standard. So it was constructed system to manage Owners equity card and cash expenditure. The application is designed using the Unified Modeling Language (UML) and Entity Relationship Diagram (ERD) and prototyping methods Development Uses Software Development (SDLC) waterfall. Implementation a programming language used is framework with php codeigniter and use mysql database, in testing this application black box testing. The results of the study of the application of the registration of, cash outlays where having functionality in this program is cash expenditure, prive recording, general journal, general ledger, the card Owners equity, capital statement, capital changes and closing entries.*

*Keywords: Cash Expenditure, Web Based Application, Codeigniter*