

ABSTRACT

Hikari Bridge is a course center located at Ruko Dewadaru Residence Number R-4, Jalan Cikoneng, Lengkong, Bojongsoang District, Bandung Regency, West Java. Hikari Bridge offers English and Japanese language courses for children and adults. Currently, the process of recording equipment purchase transactions and recording operational expenses is still done manually using Spreadsheets. As a result of manual recording, there are recording errors between recording and proof of transactions, loss of transaction data and not knowing the amount of cash in the company correctly and precisely. Seeing these problems, a web-based application has been created using the prototype method. The application uses the PHP programming language, Laravel Framework and SQL server database, aiming to make it easier for companies to record expenses, equipment purchases and capital records in detail. Companies can also view costs incurred in one period and can determine costs needed for the future. This application produces features for recording equipment purchases, recording expenses, capital input and produces general journals, ledgers and two reports, namely, expense reports and income statements.

Keywords: applications, course, expenses, purchase, income statement