

## **ABSTRACT**

Raudhatul Athfal (RA) is one of the levels of education for children aged 5 to 6 years. Based on this description, Raudhatul Athfal is a kindergarten under the auspices of the Ministry of Agma aiming at the first place of study and the requirements for continuing education to the Elementary School level. An example is RA Bahrul Ilmi, who is located in Sukapura, Bandung Regency. In this RA all records are manual, and have not yet implemented records according to Accounting Standards. Web-based applications are built using the object orientation method, the development of this application uses the SDLC waterfall and uses a PHP program and a codeigniter framework. The functionalities of this application are recording cash receipts, recording BOP fund receipts, recording bank deposit funds, recording savings student deposits, recording the receipt of incoming owner capital, cash flow statements, cash receipt reports, cash receipt reports and BOP usage reports. This application uses black blox testing, manual testing, and aplicatin testing.