

ABSTRACT

Raudahtul Athfal Bahrul Ilmi (RA Bahrul Ilmi) was established in July 2010 with its address at Jalan Sukapura RT 03, RW 02, Dayeuh District, Kolot, Bandung Regency. Raudahtul Athfal Bahrul Ilmi (RA Bahrul Ilmi) have problems in recording and managing income, accounts receivable and debt. Problems here if there are transactions that include income, accounts receivable and debt transactions, the transaction is still recorded manually using a book that can cause the recording to be scattered or not recorded. Application of recording debt, receivables and income using accrual-based methods can be a solution for RA Bahrul Ilmi and have used applicable accounting standards. This application uses the programming language Framework Code Igniter (CI) and MySQL database. This application can produce accounting records in the form of journals, student receivables cards, debt cards and reports of changes in equity and testing of this application using the blackbox testing method.

Keywords: application; account receivable; debt; revenue