

ABSTRACT

Kindergarten of Alam Gaharu School is institution engaged in educations which is owned by Nun Bina Muda Indonesia Foundation which located at Baleendah, Bandung. Financial devision in this school have data transaction or realizations recording system which are not in accordance with the accounting standard, because the recording process are not make journal, general ledger, trial balance, preparing operational budget, Payable and receivable list, realization report and income statement.

At this project to recording data use accrual basis method and to develop accounting information software use Software Development Life Cycle (SDLC) or also called software development by using waterfall approach. This Accounting system information built by using PHP programming language with Code Igniter Framework and using MYSQL database system. Functionality of this ,accounting informations system are processing realizations of revenue, expense, account payable, account receivable, and arrange operational budget. This accounting information system can made note of accounting, likes general jiurnal, general ledger, trial balaces and create report likes realization operational budget statement and loss-profit statement.

Keywords: Information System, Accounting for School, Operational Budgeting, revenue, Operational Expense, Loss Profit Statement.