

## ABSTRACT

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*PT. Pintu Sukses Lestari is a manufacturing company located at Terusan Bojongsoang Street no. 170 Bandung. The company is already using Microsoft Excel on its financial reporting, but has not used the journal and ledger. The financial statements are made only incoming and outgoing cash reports, so there are likely to be many components that have not been calculated and resulted in the report being made does not describe the actual situation. The company has also never made a sales budget, operational budget and operating income budget on a breakeven basis. Breakeven point is a condition that describes the company in a state of no profit or loss. By creating the budget then the company will know how the estimated sales, costs and profits to be obtained.*

*PHP programming languages and MySQL databases are used in making applications. Method using System Development Life Cycle (SDLC) method and application testing using black box testing. This application is able to handle budget creation by considering breakeven point, generating general journal, ledger and operating income report.*

*Key Words: Application, Budget, Breakeven Point, PHP, MySQL*