ABSTRACT

Gyna Kirey Salon is a business engaged in beauty and care services, established in 2010. The owner has never made a financial budgeting ever since the business was built. So, the expense of Gyna Kirey Salon is out of control. As well as the income of the business can't be predicted. These could lead to the profit of the business. Therefore, it is necessary to build a web-based application for calculating master budget to helps the owner to predict the income and expense of the business. Master Budget is an operational plan and a financial plan that is made in the beginning of period by the owner to be able to control the business expense. Master budget can also be used as a guideline for the business to carry out activities in order to obtain maximum income. This application is made by using waterfall method. The programming language used are PHP and HTML using framework Code Igniter. Whereas the database storage is using MySQL. This application is being tested by using Black Box Testing method. This application can be use to calculate income budget, sales and administration budget, cash budget, and income statement budget. This application can also produce accounting records and reports, such as journals, ledgers, reports of income statement and reports of budget realization.

Keywords: Master Budget, Budgeting, Budget Realization, Web-based application