

## ABSTRACT

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*As a service company, PT Neuronworks Indonesia usually only conducts budget planning and realization traditionally without detailed realization based on activities so that the company cannot identify the expenses incurred. To overcome this problem a web application is built that can manage planning and evaluate the operational budget based on activities by considering the activity ratio. This web-based application is built with object-oriented methods and the development of the SDLC model and uses the PHP programming language and CodeIgniter Framework. This application has the functionality for making operational budgets and realization based on activities, making transactions in the form of journals and ledgers, making budget realization reports, and making comparative reports on budgets and realization and evaluation in the form of activity ratios, namely calculating the cash turnover ratio.*

*Keywords: Budget, Planning and Evaluation, Activity Based Budgeting, Activity Ratio, CodeIgniter Framework*