

BUDGET MANAGEMENT INFORMATION SYSTEM PT. PATRA MAIN WORKS

Muhamad Iqbal I¹, Riani Lubis²

^{1,2}Informatics Engineering – Indonesia Computer University
Dipatiukur Street 112-114 Bandung

Email: Email : muhamad.iqbal.ifeny@gmail.com¹, riani.lubis@email.unikom.ac.id²

ABSTRAK

Pt. Patra Main Works is a company located in Indramayu Regency area. The company is engaged in construction services. Some of the problems that often occur in the main work of PT. Patra is budget planning company that has been made by the Manager of finance and has been approved by the Director of with the realization of the field. This is not only caused by faulty planning but also caused by the management of the budget that are not tracked properly in its realization in the field ... Based on the existing problem in pt. Patra's main Work, then it needs a budget management information system development. The purpose of the construction of this system to help Financial Managers in merencanakan corporate budget for the next period and their realization monitoring field. Method in establishing budget management information system in pt. Karya Patra is structured and use a method for forecasting the company's budget plan using the method of *trend of the moment*, as well as for cycle management use the PDCA (*Plan, Do, Check, and ACT*). Conclusions from the test results that budget management information system which was built already can help in planning the budget plan of the company in the early years and monitor the anggaran towards the realization of the his following with his actions.

Keywords: management information systems, corporate budget, *the trend of the moment, Plan, Do, Check, Act.*

1. INTRODUCTION

The main work of PT. Patra is a company engaged in the field of construction. PT. Patra Main Works dating back to the year 2012 has been extensively worked with several companies, notably PT. Pertamina RU IV balongan that so far use the service PT. Karya Main Patra in terms of infrastructure. PT. Patra's main Work is arguably the new company that still has a record of improvement, particularly in terms of budget planning. Perancangan budget is becoming a very important component for a company because it relates to profits and losses of the company. Therefore, if the planning and financial management is not appropriate, then isn't someone's obligation obtained, the company even

losers. Things that's what researchers find in pt. Karya Patra.

The results of the interviews with the Finance Manager Linda Earth. Said that the financial management at PT Patra Main Work starts from the company to the management of budget planning budget which can use the funds of the company on a regular basis in order to allocate the funds, the unpredictable supervision over planned costs and costs that have been realised, and reporting of budgets and their realization as the previous evaluation. The company's financial planning process carried out every once a year by way of looking at the company's financial capital are made at the beginning of the year, in determining the costs that must be incurred previous period corporate monitoring reports be reference Financial Manager to determine the company's budget plan the next period. The results of the planning budget mandatory company approved by the Director.

Budget planning company that has been made by the Manager of finance and has been approved by the Director each year experience the inequality between the budget plan contained with the realization of the field. This is not only caused by faulty planning but also caused by the management of the budget that are not tracked properly in its realization in the field.

As for the data obtained from the results of an analysis of the company found the difference between the planning towards its realization, has been found in 2013 has been going towards the realization of the difference the difference of Rp. 100.290.000, occurred in the year 2014 the difference the difference of Rp. 5.040.000, in 2015 going difference difference of Rp. 146,997,000 and in the year 2016 occurs a difference the difference of Rp. 179,153,000.

Based on the SWOT analysis (Appendix A) concluded that the company was already supposed to take actions which are more profitable for the company. Therefore appear understanding as a solution to overcome the problem, namely the creation of a system in which there is a budget planning t ujuannya for easy keuangan Manager (*finance Manager*) in managing the budget by using the methods of *the trend of the moment* the system will be built using data plans cost budget post PT. Karya Patra-Company Main quantitative i.e.

financial Journals, income statements, data plan post budget, the application is "information system Budget Management in pt. Karya Patra "

Application biro21 digangun diha rapkan able to help financial managers in planning corporate budget during a period of kedpan and monitor the realization of terhadap anggarannya along with the actions that can be done. Data to be used in the making of the application i.e. data fiscal year 2013, 2014, 2015 and 2016. The provisions of this application is only used as a budget management and *user* involved dalma application i.e. Director, Manager of finance and financial staff.

2. THE CONTENT OF RESEARCH

2.1 The Cornerstone Of The Theory

The Foundation aims to give the theory study of theory – theory related to information system Budget Management in PT. The Main Work Of Patra. The theory will be discussed in this Foundation is as follows:

2.2 Budget management information system

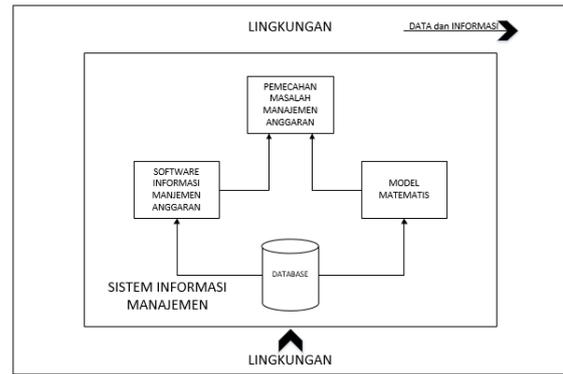
Budget management information system is an information system that handles everything related to the budget of a company

Budget (*Budget*) is a planning tool, guidelines, control and supervision of the financial instruments used by companies that are profit-oriented or non-profits. For a corporation, preparing the budget is a tool used to help the activity of its activities to be more directional. By using the budget then the development company would be studied carefully and continuously.

According to I. Hakim plans a Budget drawn up systematically covering all activities of the company with Monetary Union are expressed in units that apply for a period of a certain period to come [1].

According to Nafarin defines that the budget (*Budget*) is a written plan concerning the activities of an organisation which is expressed quantitatively for a certain period and commonly expressed in units of money, but it can also expressed in units of goods/services [2].

The third of the above definition, it can be noted that in general the budget plan is a form of activity an activity that will be implemented during the upcoming period. Diambil generally then information system budget is a system built to cultivate corporate budget. In it functioning predict, monitor and enforce the budget process continued in one period in a company's future.



Pictures 1 Model Of Management Information System

2.3 method of PDCA management information system Budget

Method of PDCA (*Plan, Do, Check, Action*) is a method to do the repair process on an ongoing basis. This technique is a cycle that was popularized by w. Edwards Deming (October 14, 1900 – December 20, 1993) is a professor, author, lecturer and consultant. He is considered the father of modern quality control so that this cycle is often called also with a cycle of Deming.

The cycle is the process flow of an activity that is conducted on an ongoing basis. In PDCA because made in occupation then has a cycle as follows:

1. Assist in the process of implementation of the IE fix or improve the quality on the company by opening a possibility to find new areas that may need to be improved.
2. Open wider coverage would be a problem solution is found, test them and improve their results in a controlled process before being implemented widely.
3. Minimize waste carried out by company
4. Set or memenejerial a process that has been diterpkan with PDCA with the goal of simply doing some checking.

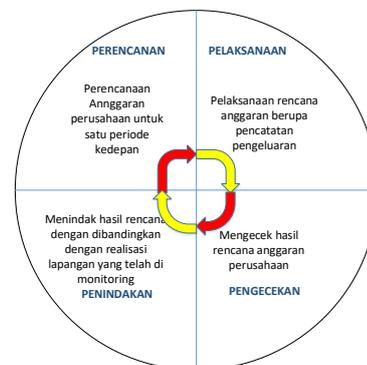


Figure 2 PDCA Cycle Of Budget Management

A. Planning

Planning is analyzing the data with the following fact and using assumptions relating to future with formulating specific activities on the map in obtaining an outcome

B. The implementation of the

The implementation of the It means Doing the activities already planned sebelumnya. in this stage are used as reference is the formulation of a plan that has been set

C. Checking

The checking is the stage of examination and review as well as studying the results of the application in the *DO*. Do a comparison between the actual results that have been achieved with the targets set and also the accuracy of the timetable that has been determined.

D. Penindakan

Penindakan is a step the follow-up results to make improvements is required, means also reviewing the whole step and modify the process to fix it before the next implementation. If this step is completed and we've reached the next stage, we can repeat this process from the beginning again to reach a higher stage.

2.4 Forecasting

Forecasting is an activity to predict a variable with the departure from data or nilaiyang is already known and associated with the activities which will be foreseen. Predict can also be based on the skills assessment, which is in turn based on historical data and experience. [15]

Seen in terms of time, the purpose of forecasting can be seen as follows:

1. short term

Give a decision on the quantity and time perhitungan yang made object. Usually daily or minbbuan and are determined by the Low Management

2. medium-term

Determine the quantity and time of production capacity. Usually monthly or quarterly and are determined by the *Middle Management*.

3. long term

Plan the quantity and time of production facilities. Is usually an annual 5 years, 10 years, or 20 years and is determined by the *Top Management*.

2.5 trends of the Moment

According to Maryati stated the trend is a movement (trend) up or down in the long term, which is obtained from the average median change from $w - aktu$ to time [3]. The average of those changes could increase could be reduced.

With such then the *trend of the moment* is the fluctuating trend of movement (up and down) according to the *moment* (time). For any activity having the chart down up then the *trend meoment* Now mathematically *trend moment* alone it

is recommended to use it in terms of a peramlan graph that has a fluctuating line will formed tend atu can be known by the model. Persaman can be expressed with the following equations:

$$Y' = a + b(x) \quad (1)$$

Using statistical and mathematical calculation to find out the specific functions of the straight line as a replacement for broken lines formed by the historical data of the company. Thus the subjective elements can be avoided. Principles of machining method of the trend of the moment are as follows:

- durable goods at least one year.
- items are always necessary, for example, basic food.
- business activity has been running for a minimum of two years of sales data, used as a year ago.
- the amount of data a year ago both even-numbered or odd-numbered years remain sorted from 0, 1, 2, 3, and so on on the column x. The formula method of moment can be calculated using the formula:

$$a + bX \sum Y = n \cdot a + b \sum (X) \sum (XY) = a \sum (X) + b \sum (X)^2 \quad (2)$$

2.6 Percentage Of Budget Rules Of The Company

In the setting of a percentage of the company each year have a reference at the previous percentage. After views of data then there are two types in spends i.e. budgeting by default filled 8 of the main budget post and every post has subheadings each masig, here his specialties:

Table 1 Percentage rule

ANGGARAN UMUM	PERSENTASE POS ANGGARAN	SUB POS ANGGARAN	PERSENTASE SUB POS ANGGARAN
Beban Dinas	3.00%	Beban Dinas Pekerja	73%
		Biaya Dinas Karyawan PT. KPU	27%
Staf keuangan istrasi	5.00%	Biaya Staf keuangan istrasi Bank	14%
		Biaya Perijinan	86%
Perlengkapan kerja	10.00%	Biaya Perlengkapan Kerja PT. KPU	9%
		Perlengkapan Kerja	91%
Material Penunjang kerja	12.00%	Fee Pendamping	59%
		Sewa Alat	2%
		Material Penunjang Kerja	39%
Gaji	35.00%	Tuj. Representatif	0.50%
		BPIS Ketenagakerjaan Pekerja	7%
		Tuj. Komunikasi	0.50%
		Lembur Pekerja	1%
		Biaya Karyawan PT. KPU	3%
		Pekerja	84%
Biaya Perawatan & Perlengkapan kantor	7.00%	Biaya Perawatan & Perlengkapan kantor	100%
HPP Pekerjaan Office	18.00%	Cleaning Grid Chamber Area	13%
		Salamdarma Tahap I	17%
		Tenaga Adm Filling Dokumen	17%
		Safety HSE	7%
		Sewa Peralatan dan Pemasangan Bowplank Gudang Oxygent	15%
		Sewa Engine	34%
Jasa	10.00%	Sewa Kendaraan Maintenance Fire	15%
		Jasa Pengetikan pendamping	20%
		Santunan TKJP	80%

2.7 the proposed Business Rules

The business rules Analysis asked questions in PT. The Main Work Of Patra is as follows:

1. Business Rules for ajuan Planning Corporate Budget

- a. Forecasting Methods use the *Trend of the Moment*
- b. Calculation of the percentage of the budget is fixed already set by default
- c. Determination of the percentage of subheadings budget done by financial manager
- d. The opening of the book planning done in unison with the peremcanaan system budget
- e. The result of the determination of the percentage of subheadings by financial managers approved by the Director of

2. Ajuan business rules for the recording of realization

- a. Realization of the Recording done by the financial staff
- b. Each recording is done by selecting a period book in advance
- c. In the book of the period have been approved by the Manager of finance then the staff can directly fill in the realization
- d. Charging the realization when the time has expired then would not be filled except upon approval of the financial manager
- e. The closure of transactions conducted by financial manager
- f. Financial Manager to open the book with sesui recording needs
- g. If the book is already closed then the financial staff can only see data spending can't add the data expenditure.

3. Business rules monitoring budgets

- a. Budget subheading note by the financial staff is calculated in accordance with his post
- b. When in its realization when more than 90% of the budget before June so no budget plus
- c. When in its realization of the budget was over 90% after June then Miroslav will plus 5% of the total budget in accordance with subheadings
- d. If it's been added with 5% the budget at the stop

2.8 System analysis Manajemn budget in pt. Patra Main Works

Management's analysis will be done for planning corporate costs is to do analysis of PDCA (PLAN, DO, CHECK and ACT). The following describes the stages of preparation of the cost burden of management analysis company PT. Patra Main Works with PDCA. The following describes the stages of preparation of the cost burden of management analysis company PT. Patra Main Works with PDCA in the image below:



Figure 3 PDCA Cycle

1. Planning

Planning a budget to plan the stages of the company is the burden of the budget of the company for a period in the future, there are 8 post loads that will be planned, namely the post Office, the burden of financial staff work, gear istrasi Supporting material work, the cost of treatment & office supplies, Office Work, HPP service. Calculations in planning costs the company menggunakan a method of forecasting *the Trend of the Moment*, in doing the calculation used is the budget report costs companies that realized during the previous period. The result of the calculation of the *Trend of the Moment* is the plan costs the company for the next period. The following is a report of a company's costs was realized in 2013, 2014, 2015 and 2016period earlier in Table 2 and table 2

Table 2 Report of the budget and Realization

NO	TAHUN	ANGGARAN	REALISASI	RUPIAH	CAPAIAN PERSENTASE	KETERANGAN
1	2013	Rp1,605,600,000	Rp1,705,890,000	-Rp100,290,000	106%	-6%
2	2014	Rp1,690,000,000	Rp1,695,040,000	-Rp5,040,000	100%	0%
3	2015	Rp1,750,000,000	Rp1,896,997,000	-Rp146,997,000	108%	-8%
4	2016	Rp1,900,000,000	Rp2,079,153,000	-Rp179,153,000	109%	-9%

After looking at the budget funds and the realization of the years 2013, 2014, 2015 and 2016 then report data financial terelaisasi for 4 years will be entered into the methods of *the trend of the moment*. Following are the practice results implementation planning calculation on every post of company expenses the following table outcome peramaln using the formula (1):

Table 3 The Results Of Calculations

No	Tahun	Anggaran (Y)	X	XY	X ²
1	2013	1705890000	0	0	0
2	2014	1695040000	1	1695040000	1
3	2015	1896997000	2	3793994000	4
4	2016	2079153000	3	6237459000	9
Total		7377080000	6	11726493000	14

Setalh formed *the trend* then entered one formula (2) devote Anggaran used for the year 2017 of **2,174,706,500**

Once the permalan is done then perencanaan next stage namely Division of percentage of subheadings. At this stage the role of the financial manager is very large because the financial manager was the one who set up the post percentage. By looking at the percentage of the company's statutes or previous subheadings then the percentage is adjusted, the following is a table heading and subheadings of the budget along with the percentage and amount.

ANGGARAN UMUM	RENCANA POS ANGGARAN	PERSENTASE POS ANGGARAN	SUB POS ANGGARAN	PERSENTASE SUB POS ANGGARAN	RENCANA SUB POS ANGGARAN
Beban Dinas	Rp65,241,195	3.00%	Beban Dinas Pekerja	73%	Rp47,528,211
			Biaya Dinas Karyawan PT. KPU	27%	Rp17,615,123
Staf kesenangan intrasi	Rp108,735,325	5.00%	Biaya Staf kesenangan intrasi Bank	14%	Rp15,222,946
			Biaya Perijinan	86%	Rp93,512,380
Perlengkapan kerja	Rp217,470,650	10.00%	Biaya Perlengkapan Kerja PT. KPU	9%	Rp19,572,359
			Perlengkapan Kerja	91%	Rp197,698,292
Material Penunjang kerja	Rp260,964,780	12.00%	Fee Pendamping	59%	Rp153,969,220
			Sewa Alat	2%	Rp5,219,286
			Material Penunjang Kerja	39%	Rp101,776,264
			Tuj. Representatif	0.5%	Rp3,805,736
Gaji	Rp761,147,275	35.00%	BPJS Ketenagakerjaan Pekerja	7%	Rp53,280,309
			Tuj. Komunikasi	0.5%	Rp3,805,736
			Lembur Pekerja	1%	Rp3,805,736
			Biaya Karyawan PT. KPU	3%	Rp22,834,418
			Pekerja	84%	Rp639,365,711
Biaya Perawatan & Perlengkapan kantor	Rp152,229,455	7.00%	Biaya Perawatan & Perlengkapan kantor	100%	Rp152,229,455
HPP Pekerjaan Office	Rp391,447,170	18.00%	Cleaning Grid Chamber Area Salamdarma Tahap I	13%	Rp50,888,132
			Tenaga Adm Filling Dokumen	17%	Rp66,546,019
			Safety HSE	7%	Rp27,401,302

Table 4 A report of the results of calculation dipersentasikan

2. The implementation of the

In the implementation phase, we will see the results of input by staff of financial input diamana is done when there is an expenditure by the company then reported to the finance staff along with a note or proof of payment. The following is an example implementation using the budget budget post there were 8 dimna with 24 subheadings of the budget in December:

Table 5 Pelaksanaan Realization

SUB POS ANGGARAN	BULAN	PENGELUARAN
Beban Dinas Pekerja	DESEMBER	Rp44,280,500
Biaya Dinas Karyawan PT. KPU	DESEMBER	Rp16,650,000
Biaya Administrasi Bank	DESEMBER	Rp13,841,000
Biaya Perijinan	DESEMBER	Rp85,200,000
Biaya Perlengkapan Kerja PT. KPU	DESEMBER	Rp18,400,000
Perlengkapan Kerja	DESEMBER	Rp189,308,000
Fee Pendamping	DESEMBER	Rp149,126,000
Sewa Alat	DESEMBER	Rp4,800,000
Material Penunjang Kerja	DESEMBER	Rp92,741,500
Tuj. Representatif	DESEMBER	Rp3,450,000
BPJS Ketenagakerjaan	DESEMBER	Rp48,197,000
Tuj. Komunikasi	DESEMBER	Rp3,600,000
Lembur Pekerja	DESEMBER	Rp3,504,750
Biaya Gaji Karyawan	DESEMBER	Rp21,188,000
Gaji Pekerja	DESEMBER	Rp624,405,000
Perawatan & Perlengkapan kantor	DESEMBER	Rp140,400,000
Cleaning Grid Chamber Area Salamdarma Tahap I	DESEMBER	Rp47,600,000
Tenaga Adm Filling Dokumen	DESEMBER	Rp65,800,000
Safety HSE	DESEMBER	Rp25,400,000
Sewa Peralatan Bowplank Gudang Oxygent	DESEMBER	Rp54,887,000
Sustainability	DESEMBER	Rp131,500,000
Sewa Kendaraan Maintenance Fire	DESEMBER	Rp56,900,000

3. Checking

Checking the company's costs is to do checking or correction of calculation methods of forecasting *the Trend of the moment* at the stage of implementation. On checking the preparation of this budget, namely checking against reality anggaran whether appropriate or not, this is a htable the results of checking:

Table 6 Result Checking

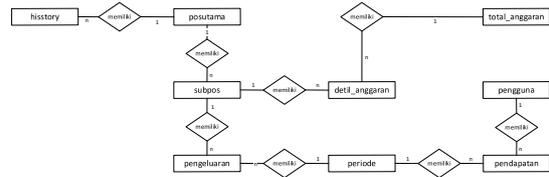
No	Subpos	Anggaran	Realisasi	Kekurangan Rupiah	Persentase	Status
1	Beban Dinas Pekerja	Rp 45,188,583	Rp 44,282,927	Rp 905,656	89%	Aman
2	Biaya Dinas Karyawan PT. KPU	Rp 16,713,585	Rp 16,650,000	Rp 63,585	90%	Aman
3	Biaya Administrasi Bank	Rp 14,443,839	Rp 13,841,000	Rp 602,839	87%	Aman
4	Biaya Perijinan	Rp 88,726,441	Rp 85,200,000	Rp 3,526,441	91%	Tidak Aman
5	Biaya Perlengkapan Kerja PT. KPU	Rp 18,570,650	Rp 18,400,000	Rp 170,650	94%	Tidak Aman
6	Perlengkapan Kerja	Rp 187,769,910	Rp 189,308,000	Rp -1,538,090	96%	Tidak Aman
7	Fee Pendamping	Rp 146,089,116	Rp 149,126,000	Rp -3,036,884	97%	Tidak Aman
8	Sewa Alat	Rp 4,952,173	Rp 4,802,700	Rp 149,473	92%	Tidak Aman
9	Material Penunjang Kerja	Rp 96,567,382	Rp 91,741,500	Rp 4,825,882	90%	Aman
10	Tuj. Representatif	Rp 3,610,960	Rp 3,462,000	Rp 148,960	91%	Tidak Aman
11	BPJS Ketenagakerjaan Pekerja	Rp 50,553,437	Rp 48,197,100	Rp 2,356,337	90%	Aman
12	Tuj. Komunikasi	Rp 3,610,960	Rp 3,600,000	Rp 10,960	95%	Tidak Aman
13	Lembur Pekerja	Rp 7,221,920	Rp 3,504,750	Rp 3,717,170	92%	Tidak Aman
14	Biaya Gaji Karyawan PT. KPU	Rp 21,665,759	Rp 21,026,000	Rp 639,759	92%	Tidak Aman
15	Gaji Pekerja	Rp 606,641,246	Rp 626,137,887	Rp -19,496,641	98%	Tidak Aman
16	Biaya Perawatan & Perlengkapan kantor	Rp 144,438,392	Rp 140,400,000	Rp 4,038,392	92%	Tidak Aman
17	Cleaning Grid Chamber Area Salamardma Tahap I	Rp 48,283,691	Rp 47,600,000	Rp 683,691	94%	Tidak Aman
18	Tenaga Adm Filling Dokumen	Rp 63,140,211	Rp 65,800,000	Rp -2,659,789	99%	Tidak Aman
19	Safety HSE	Rp 25,998,911	Rp 25,400,000	Rp 598,911	93%	Tidak Aman
20	Sewa Peralatan dan Pemasangan Bowplank Gudang Oxygent	Rp 55,711,951	Rp 54,887,000	Rp 824,951	93%	Tidak Aman
21	Sewa Engine	Rp 126,280,423	Rp 131,500,000	Rp -5,219,577	99%	Tidak Aman
22	Sewa Kendaraan Maintenance Fire	Rp 55,711,951	Rp 56,900,000	Rp -1,188,049	97%	Tidak Aman
23	Jasa Pengelikan pendamping	Rp 41,268,112	Rp 42,150,000	Rp -881,888	97%	Tidak Aman
24	Santunan TKJP	Rp 165,072,448	Rp 170,556,637	Rp -5,484,189	98%	Tidak Aman

4. Penindakan

Action for the budget expenses of the company is doing a follow up to the stage of checking that is doing the *monitoring* in the table provided below is a table of the results of monitoring the one-year budget plan PT. Karya There are data plans Major Patra and reality. If at the end of the year there is a reality that is a minus, then the Statute acts as follows:

1. When spending is already passed, 90% of the budget plan then plus 5% of the total number of sub total budget
2. The addition of 5% of the budget can be done when the time is more than 6 months or by July and if before the 6th month already reaching 90% then stop budget in advance until 6 months
3. If after the budget plus but still achieve the maximum limit that is 105% the budget at the stop.

4. Table 7 Realization of the Actions against the budget



SUB POS ANGGARAN	BULAN	PENGELUARAN	PERSENTASI	TINDAKAN
Beban Dinas Pekerja	DESEMBER	Rp44,280,500	-5.43%	Harusnya si Stop sebab telah ditambah 5%
Biaya Dinas Karyawan PT. KPU	DESEMBER	Rp16,650,000	7.50%	
Biaya Administrasi Bank	DESEMBER	Rp13,841,000	-53.79%	Harusnya si Stop sebab telah ditambah 5%
Biaya Perijinan	DESEMBER	Rp85,200,000	-5.19%	Harusnya si Stop sebab telah ditambah 5%
Biaya Perlengkapan Kerja PT. KPU	DESEMBER	Rp18,400,000	8.00%	
Perlengkapan Kerja	DESEMBER	Rp189,308,000	-5.17%	Harusnya si Stop sebab telah ditambah 5%
Fee Pendamping	DESEMBER	Rp149,126,000	0.58%	
Sewa Alat	DESEMBER	Rp4,800,000	61.60%	
Material Penunjang Kerja	DESEMBER	Rp92,741,500	-5.99%	
Tuj. Representatif	DESEMBER	Rp3,450,000	44.35%	
BPJS Ketenagakerjaan	DESEMBER	Rp48,197,000	-11.05%	Harusnya si Stop sebab telah ditambah 5%
Tuj. Komunikasi	DESEMBER	Rp3,600,000	41.94%	
Lembur Pekerja	DESEMBER	Rp3,504,750	88.69%	
Biaya Gaji Karyawan	DESEMBER	Rp21,188,000	-13.91%	Harusnya si Stop sebab telah ditambah 5%

Gaji Pekerja	DESEMBER	Rp624,403,000	-21.34%	Harusnya si Stop sebab telah ditambah 5%
Perawatan & Perlengkapan kantor	DESEMBER	Rp140,400,000	-0.29%	
Cleaning Grid Chamber Area Salamardma Tahap I	DESEMBER	Rp47,600,000	-37.97%	Harusnya si Stop sebab telah ditambah 5%
Tenaga Adm Filling Dokumen	DESEMBER	Rp65,800,000	-46.71%	Harusnya si Stop sebab telah ditambah 5%
Safety HSE	DESEMBER	Rp25,400,000	26.38%	
Sewa Peralatan Bowplank Gudang Oxygent	DESEMBER	Rp54,887,000	6.42%	
Sustainability	DESEMBER	Rp131,500,000	-8.90%	Harusnya si Stop sebab telah ditambah 5%
Sewa Kendaraan Maintenance Fire	DESEMBER	Rp56,900,000	-9.95%	Harusnya si Stop sebab telah ditambah 5%
Jasa Pengelikan pendamping	DESEMBER	Rp42,150,000	-4.13%	Penambahan Anggaran 5%
Santunan TKJP	DESEMBER	Rp170,556,000	-5.33%	Harusnya si Stop sebab telah ditambah 5%

2.9 Data Base Analysis

In the development of a management information system budget PT. Patra Major Works required a database design, the model that will be digunakan in designing a database is to use the *Entity Relational Diagram (ERD)* and data dictionary equipped ERD

	history
--	---------

2.12.1.3 Scenario testing financial staff

In the table there are some Finance Managers test field to be tested, namely, login, perencanaan, penindakan, checking, management of the revenue, profit and loss management budget history. Below is a table of financial staff's testing scenarios:

Table 10 Financial Staff

The Tested Data	The Process Is Tested
Login	1. fill out the Login Data
	2. Verify Login Data
	3. Forgot <i>Password</i>
The implementation of the	1. presentation of data on expenditure
	2. the addition of data on expenditure
	3. Presentation date
	4. the addition of
Revenue management	1. presentation of income data
	2. Peambahan income data
Profit-loss management	1. presentation of data loss profit
Master data management	1. management of user data
	2. the addition of date users
	3. the alteration of user data
	4. the deletion of user data

2.13 Testing User Acceptance Test (UAT)

Based on the results of testing a *user acceptance test case sample* test has been done testing gives the conclusion that the process is already running on all

2.14 Beta testing

Beta test results, obtained the conclusion that:

1. systems that are built can help Financial Managers, Directors and staff in carrying out the work of each
2. the System is built to have a simple and easy to understand.
3. The use of languages in the system is fairly easy to understand.

2 COVER

This chapter will explain about the conclusion containing the results obtained after the analysis, design, and implementation of the design of software built and have been developed as well as suggestions that will provide notes It is important and possible repairs need to be done to further software development.

3.1 Conclusions

Based on the results obtained in the writing of this final task, then a conclusion can be drawn as follows:

1. management information systems Budget built already can help Financial Managers in planning and monitoring the budget along with its realization.
2. budget management information system that is built can already do penindakan towards realization of monitoring against budget

3.2 Advice

Advice for developers of information systems management in this budget there are suggestions that may be made, inter alia:
The addition in the payroll system. This is intended so that processing of his more detail because it directly calculated system, likewise for pemantauannya

BIBLIOGRAPHY

- [1] L. Hakim and U. Musalini, Cara Cerdas Menguasai Layout, Desain dan Aplikasi Web, Jakarta: Elex Media Komputindo, 2014.
- [2] Nafarin, Sistem Akutansi Edisi ke-3, Jakarta: Salemba Empat, 2010.
- [3] Maryati, Statistika dasar, Jakarta: Salmeha Empat, 2009.
- [4] Victoria, Wiliams, Testing for Performance in the Systems Development Life Cycle, <https://rigor.com/blog/2017/04/testing-for-performance-in-the-systems-development-life-cycle>, 17 April 2017 10.05
- [5] U.D. Widianti. Pembangunan Sistem Informasi Aset Di PT. Industri Telekomunikasi Indonesia (PERSERO) Berbasis Web, "Jurnal Ilmiah Komputa
- [6] G. R. Terry, Pengendalian dan Pengawasan dalam Manajemen, Jakarta: Ghalia Indonesia, 2008
- [7] R. T. Rusyani, Manajemen Pendidikan, Bandung: Media Pustaka, 2009.
- [8] S. Makridakis, S. C. Wheelwright and V. E. McGee, Metode dan Aplikasi Peramalan Jilid 1, Jakarta: Binarupa Aksara, 1999.
- [9] Susan irawati, *rasio lekuiditas*. Jakarta: Ekonisia, 2006.
- [10] Wardana, Buku Menjadi Master PHP dengan Framework Codeigniter, Jakarta: Elex Media Komputindo, 2010.