

**ANALYSIS OF THE ROLE OF OPERATING BUDGET AS A
PLANNING TOOL OPERATING COSTS IN EFFORT TO
INCREASE PROFIT
PT ABACUS DISTRIBUTION SYSTEM INDONESIA**

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ABSTRACT

Research conducted at PT Abacus Distribution Systems Indonesia aims to determine the operational budgeting procedures, to determine compliance with planning the realization of the operating budget, to determine the role of the operational budget for the planning of operational costs in an effort to improve company profits by using qualitative descriptive methods.

The results of this research, in preparing the budget operations of PT Abacus Distribution Systems Indonesia can be said to be effective because the deviation is still reasonable and not material. And has been compiled in accordance with existing procedures. However, the operational budget has not been able to play a role in increasing profits, because the operation costs always rising but revenue of the company slowly decreased and also because there is competitor.

Key words: operating budget, Operating Costs, Operating Profit