

ABSTRACT

Research by the authors aim is to examine the effectiveness of the procedure of preparing the sales budget and operational costs as well as the role of sales budget and operational costs in the planning and control profits on PT. Laksana Kencana Gemilang.

Research method used by whiter research of descriptive, namely by first preparing the data obtained, than interpreted and analyzed so as to provide information to solve problems facing. The primary data used in the form of interviews with the finance and accounting as well as the administrative and the general. Secondary data used in the form of sales and operating cost budgets and reports for the period 2009 – 2011 realization.

Results of research on the author shows that the PT. Laksana Kencana Gemilang has made the budgeting procedures of sales and operating costs are quite good and effective. Research results also showed that one of the causes of the deviation of sales and operating costs is the contracts which was won by the company at the year and. This has yet to be feedback to the company to prepare the sales budget and operational expenses for the year following his. Its budgetary impact sales and operating expenses can not be applied effectively as a means of profit planning and control.

Key words: *sales budget, operating budget, profit planning and control.*

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