Abstract

Novita Lahope " Sales Budgeting Realization Analysis And It's Influence On The Company's Profit At PT. Inti (Persero) Bandung " (Under the guidance of Isniar Budiarti, SE, M. Si)

Sales budgeting realization is a real implementation of a detailed budget on sales during the period in progress. While, the company profit are income obtained from the company's main activities.

Authors intentions do this research is to collect data and information on Sales Budgeting Realization to Company's Profit at PT. Industri Telekomunikasi Indonesia (Persero) Bandung in 2001 to 2007. Objectives can be achieved by doing this research is to know the sales budgeting realization at PT. INTI (Persero) Bandung, to know the profitability of PT. INTI (Persero) Bandung, and to know the size of the sales budgeting realization to company's profit at PT. INTI (Persero) Bandung.

The research, entitled "Sales Budgeting Realization to Company's Profit at PT. INTI (Persero) Bandung "is done by using descriptive method with quantitative approach. This research uses the variable X is the Sales Budgeting Realization and variable Y is Company's Profit. While the data studied is the income statement of PT. INTI (Persero) Bandung in 2001 to 2007. Analysis process done by using simple linear regression technique analysis.

Based from research results showed that the Sales Budgeting Realization are not significantly influenced to Company's Profit. It can be seen from the calculation of correlation (r) = 0.536 with determination coefficient (KD) = 28.7%, which means also Sales Budgeting Realization influenced / one way and strong enough to Company's Profit. While hypothesis test using t test with degrees of freedom 5%, resulted that $t_{count} = 1.419$, while $t_{table} = 2.015$, where $t_{count} < t_{table}$, which means that H_0 is accepted and H_1 is rejected. This means that the Sales Budgeting Realization are not significantly influenced to Company's Profit.

Keywords: Sales Budgeting Realization and Company Profit.