Soedirman Accounting, Auditing, and Public Sector Journal (SAAP)
Volume 4 Issue 1, June 2025: 16 – 30
ISSN: 2962-2336

ANALYSIS OF PRODUCT SALES BUDGETING AT PT SINERGI MANDIRI TEKNIKATAMA TEGAL DISTRICT

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Abstract

The sales budget is the company's main budget before other budgeting is carried out. This study aims to calculate and analyze the preparation of product sales budgets in 2023, which previously the company has never done budgeting. The object of research was conducted at PT Sinergi Mandiri Teknikatama which is engaged in the manufacturing business, operating in the LIK Takaru area, Jalan Raya Dampyak KM 04, Dampyak, Kramat District, Tegal Regency. The type of research data used is quantitative data. The source of data obtained is secondary data obtained directly from the company. The preparation of this sales budget uses the trend moment method, the least square method, and the Standard Forecasting Error to determine which method is closer to suitability, namely by taking the smaller final value. Based on the forecasting results, product sales continue to increase every quarter. The sales budget results for 2023 in Body Hinge 146 T6mm obtained a total of Rp37,518,619 and Handle Control obtained a total of Rp7,906,854.

Keywords*: Sales Budget, Forecasting, Trend Moment Method, Least Square Method, Forecasting Standard Error*

Classification: Empirical Paper

History:
Submitted: June 27, 2025

Revised: June 27, 2025

Accepted: June 30, 2025

Citation: Nuraini, I. A., Farida, I., & Fauzi, A. Z. (2025). Analysis of Product Sales Budgeting at PT Sinergi Mandiri Teknikatama Tegal District. *Soedirman Accounting, Auditing, and Public Sector Journal (SAAP).* 4(1):16-30.

INTRODUCTION

One of the main objectives of the company is to achieve its goals through effective and focused sales. A good and directed sales plan must of course be accompanied by a good report so that during the sales process, it can be seen how the results and progress on each trip. The budget is a management tool that can be used to explain the design. Company management relies heavily on budgeting to plan, coordinate, and supervise product-related operations. Technically, the first thing a business that manufactures a product must do is create a budget.

The number of experts who express how important the budget is to the company, indirectly shows that the budget is very necessary for the company for the survival of the company in the future and so that the company's goals can be achieved. Technically, sales budgeting is one of the most important designs in buying and selling activities. Subsequent budgets, including production budgets, cost budgets, and other budgets, can be prepared easily once the company has a good idea of its sales. It is possible to prepare a sales budget after sales projections have been made.

PT Sinergi Mandiri Teknikatama is a manufacturing company, a manufacturing company that converts raw resources into marketable products. The company's output in the form of

manufactured goods will be offered for sale to customers. PT Sinergi Mandiri Teknikatama processes goods in the form of heavy equipment replacement parts and other metalworking items. Parts are components of a larger system that serve a specific purpose. In this case, the spare parts produced are body parts. PT Sinergi Mandiri Teknikatama itself has a company vision, which is to strive to be the best company in producing quality heavy equipment components to meet customer needs, therefore a sales plan needs to be formed because it is the initial stage in company budgeting.

The sales budget becomes a long-term activity within a certain period that has been determined for future plans. PT Sinergi Mandiri Teknikatama since its inception until now has never prepared a sales budget. In order to organize good and directed sales and provide income and costs to be received can be planned, it is necessary to prepare a sales budget.

LITERATURE REVIEW

Budget

The term "budget" refers to a written plan for an organization's operations, often represented in monetary terms but sometimes also in terms of the value of goods and services to be provided. A budget is a management tool that helps you go where you want to go (Nafarin, 2018). Budgets are created so that all company activities can be coordinated and all set goals can be achieved. Budgets have certain benefits, but they also have some disadvantages. Budgets have a weakness because they depend on estimates, which creates an element of uncertainty. Because of these weaknesses, budget implementation needs to be adjusted to changing circumstances and the need for participation from all parties so that the budget can still be realized.

Management planning budget is a process by which a company, no matter how large or small, sets out to achieve certain goals over a certain period of time by allocating a certain amount of money over a certain period of time (Mardiana, 2018). The budget is described by Munandar as "a systematically prepared plan that covers all company activities and is expressed in monetary units that apply for a certain period" (regardless of the period). According to the following definition, a budget is "a form of plan for the activities or activities of a company or organization to be carried out for the next period (period) which is generally expressed quantitatively based on numbers provided for management and control purpose (Lubis et al., 2022).

In general, the budget is used to provide direction to employees for planned activities to be directed to achieve agreed goals. The budget is the company's operational operating plan, which is interrelated and plays an important function as a work guidance tool to ensure that all actions contribute to the achievement of company goals. The sales budget is the foundation on which all other company budgets are built, therefore it is often the first budget created (Septianti & Dahtiah, 2021). Budget is a plan of activities carried out by a small or large company carried out by management for the purpose of achieving strategies within the organization in a period that is either long or short term which is stated quantitatively and this plan can be arranged systematically which is expressed in financial units (Mardiana, 2018). According to Supriyono, budget preparation has 3 types (Putrayasa & Saputra, 2018), namely:

1. Top-Down Budgeting
   Top-down budgeting is a plan created by upper management for the use of lower management. The lack of support from subordinates, coupled with the difficulty of implementing this strategy, makes it ineffective;
2. Bottom-Up Budgeting
   Bottom-up budgeting is a financial plan presented to superiors by middle management. The problem with this approach is that it is not very manageable and the targets are too simple to achieve;
3. Combined
   Top-Down and Bottom-Up budgeting approaches are both used here.

Forecasting

Forecasting is a method for determining how much of a particular product will sell in the future under certain conditions by analyzing past sales and anticipating future trends based on this information (Susanti et al., 2021).

Forecasting company growth requires more sales, making sales forecasting an important part of every responsible company manager's decision-making process. Sales forecasting (forecasting) is used in making sales budgets, so it is important to get it right so as not to waste the sales budgeting process (Mulyanti et al., 2021).

According to Hutabarat and Sihombing, the purpose of sales forecasting is that although demand forecasting projections do not always match the results, sales forecasting is still often used as a management tool to prepare for the next period (Tarigan & Nurhayati, 2022). The factors that influence sales forecasting (Tarigan & Nurhayati, 2022) include:

1. As a work guideline, work coordination tool, and work supervision tool;
2. Reduce uncertainty about future revenue;
3. Incorporate management policies and decisions in the planning process;
4. Provides important information for the formation of other elements of the overall profit plan;
5. Facilitate management control over sales activities carried out. The factors that influence sales forecasting include:
   a. Marketing factors: The size of the market, namely whether it is local, regional, or even international;
   b. Financial factors: The extent to which the company's working capital allows it to obtain raw materials, pay workers and product advertising costs, etc., to meet its sales budget;
   c. Economic factors: The ability of increased sales to lead to increased profits or vice versa;
   d. Technical factors: Proper capacity deployment; Availability of raw materials and labor; Economical price of raw materials and labor;
   e. Other factors: Additional sales budget in certain seasons; Government policy related issues; Period of validity of the budget.

Sales Budget

A sales budget is a financial plan that specifies the type, volume, price, timing, and location of a company's anticipated product sales. Careful planning and execution of the sales budget is necessary to ensure that the operational and financial budgets support and maintain each other. A skilled sales forecasting team, including members with backgrounds in finance, manufacturing, and other fields, is required to create a realistic and attractive sales budget (Putrayasa & Saputra, 2018).

Sales budgets are important for businesses because they serve as a guide for management in deciding how much of the company's inventory to sell. This, in turn, affects the profitability of the company's operations (Mulyanti et al., 2021). A company's sales budget is a financial plan that it has prepared for the future as a guide in carrying out its operations in order to achieve a reference sales target in the future, with the aim of reducing the excess or shortage of goods at the period's conclusion level. Therefore, it is important to consider the accuracy of sales forecasting when creating a sales budget using the right approach (Afriady et al., 2021).

With a sales budget, companies can better plan, coordinate, supervise, and oversee sales operations to maximize revenue. If the company's sales budget is clearly presented, it will be easier for management to plan, coordinate, supervise, and evaluate sales activities, because the budget plays an important role in determining the quality and quantity of goods, as well as the price, time, and place of sale. Since the sales budget is the foundation on which all other budgets are built, it must be carefully crafted. Since sales are the main driver of a company's ability to generate profits, any miscalculation in the sales budget will have a domino effect on the rest of the budget (Putrayasa & Saputra, 2018).

RESEARCH METHOD

Quantitative descriptive analysis was used to process the data collected for the study. When researchers use numbers to describe and analyze what is observed, they conduct quantitative descriptive research. The research was conducted in Tegal Regency at PT Sinergi Mandiri Teknikatama. The researchers used observation and literature review as the main methods of data collection for this study. The observation method was chosen because it can help researchers obtain company data by making direct observations to PT Sinergi Mandiri Teknikatama. Literature review helps researchers add reading literacy and materials to develop and support theories in research. The research was conducted for 3 months starting from February 5 to April 30, 2023.

Data Analysis Methods

Moment of trend and least squares methods were used to analyze the data for this investigation. To estimate a and b in the trend equation, the trend moment approach uses a different equation than the half-mean method. The trend moment approach does not require the same amount of data for its application. To assess the effectiveness of the trend moment approach on a scale from 0 to X, the conventional value is 0 to 1 according to Hartono & Asj'ari (in Tarigan & Nurhayati, 2022:401). According to Ayuningrum & Meylita (2020), "This sales forecasting approach uses as few variables as possible, making the resulting calculations as simple as possible". Then, assess which of the two approaches is superior by calculating the Standard Forecasting Error (SKP). The closer the sales prediction suitability of the prediction, the smaller the SKP value.

1. **Trend Moment Method**

   The equation in the trend moment method is: Y= a + bX

   To get the value of a and b, the following equation model is used:

   I. $\Sigma. Y = na + b\Sigma X$ ..... (1)

   II. $\Sigma XY = a\ \Sigma X + b\ \Sigma X^2$..... (2)

   Description:

   Y = Sales start-up value

X = Constant
a = Slope of change
b = Scale or unit of time
n = amount of data

2. Least Square Method

The following equation is used in the least square approach of sales forecasting: Y = a + bX. To get the value of a, the formula below is used:

$$a = \frac{\Sigma Y}{n} \quad \text{..... (3)}$$

Meanwhile, to get the value of b, the formula below is used: Σxy

$$b = {}_{2} \text{..... (4)} \; \Sigma x$$

Description:
Y = Related variable
X = Independent variable
a = Constant value
b = Regression direction coefficient
n = amount of data

3. Standard Forecasting Error

The formula for the Standard Forecasting Error (SKP) is as follows:

$$SKP = \sqrt{\frac{\Sigma (X-Y)^2}{n}}$$

Description:
X = Real sales
Y = Sales forecast
n = Number of data analyzed

RESULTS AND DISCUSSION

To start preparing a sales budget, it is necessary to analyze the sales data first. Then calculated according to the method arrangement to get the sales budget results. The following is sales data at PT Sinergi Mandiri Teknikatama Tegal Regency.

Table 1. Sales Data of Body Hinge 146 T6mm

TW	Sales Data		Total
	2021	2022	
I	30	80	110
II	70	40	110
III	50	65	115
IV	50	60	110

Total	200	245	445

Source: Sales Data of PT Sinergi Mandiri Teknikatama

Total sales of *Body Hinge* 146 T6mm products for 2 years are 445 products, which comes from a total of 200 products in 2021 and 245 products in 2022.

Table 2. Handle Control Sales Data

TW	Sales Data		Total
	2021	2022	
I	20	50	70
II	20	50	70
III	60	100	160
IV	80	30	110
Total	180	230	410

Source: Sales Data of PT Sinergi Mandiri Teknikatama

Total sales of *Handle Control* for 2 years are 410 products, which comes from a total of 180 products in 2021 and 230 products in 2022.

Trend Moment Method Forecasting

Forecasting stages using the *trend moment* method, namely:

1. Determining the Y value in the form of data on the company's real sales results according to a predetermined time period;
2. Determining the X value, the X value in the *trend moment* method always starts from zero and is sorted based on the data to be studied;
3. Determining the XY value, by multiplying the X and Y values (numbers 1 and 2). 4. Determining the X^2 value, which is by multiplying the X value (number 2).

The following are the results of product sales *forecasting* calculations using the *trend moment* method:

a. **Body Hinge 146 T6mm**

Table 3. Forecasting Sales of Body Hinge 146 T6mm
Trend Moment Method

Year		Sales (Y)	X	XY	X^2
2021	TW I	30	0	0	0
	TW II	70	1	70	1
	TW III	50	2	100	4
	TW IV	50	3	150	9
2022	TW I	80	4	320	16
	TW II	40	5	200	25
	TW III	65	6	390	36

				TW IV	
Total	445	28	140	60	7
420					
1650	49				

Source: Data processed in 2025

The equation in the *trend moment* method is: Y = a + bX

I. $\sum y = n.a + b.\sum x$
   445 = 8a + 28 b
II. $\sum xy = a.\sum x + b.\sum x^2$
   1,650 = 28a + 140b

To find the value of b:

445 = 8a + 28b x7 | 3.115 = 56a + 196b

1,650 = 28a + 140b x2 | 3.300 = 56a + 280b

185 = 84b
b = 2.20 To

find the value of a:

445 = 8a + 28b
445 = 8a + 28 (2,20)
445 = 8a + 61,6
445-61,6 = 8a
383,4 = 8a a
= 383,4/8
a = 47,93

After calculating according to the *trend moment* method on *Body Hinge* 146 T6mm, it can be seen that the value of a is 47.93 and the value of b is 2.20. So it can be seen in the table of *forecasting* results for Body Hinge 146 T6mm sales that product sales always increase every quarter. The following table shows that the forecasting results have always increased from 2021-2023.

Table 4. Forecasting Results of Body Hinge 146 T6 mm Sales
Trend Moment Method Years 2021-2023

Quarter	2021	2022	2023
I	47,93	56,73	65,54
II	50,13	58,94	67,75
III	52,33	61,14	69,95
IV	54,53	63,34	72,15

Source: Data processed in 2025

b. Handle Control

Table 5. *Forecasting* Sales of *Handle Control Trend* Moment Method

Year		Sales (Y)	X	XY	X²
2021	TW I	20	0	0	0
	TW II	20	1	20	1
	TW III	60	2	120	4
	TW IV	80	3	240	9
2022	TW I	50	4	200	16
	TW II	50	5	250	25
	TW III	100	6	600	36
Total		410	28	210	140
	TW IV	30	7	1640	49

Source: Data processed in 2025

The equation in the *trend moment* method is: Y = a + bX

I. ∑xy = n.a + b.∑x
   410 = 8a + 28b

II. ∑xy = a.∑x + b.∑x²
   1,640 = 28a + 140b

To find the value of b:

410 = 8a + 28b x7 | | 2.870 = 56a + 196b

1,640 = 28a + 140b | x2 | 3.280 = 56a + 280b

410 = 84b b

= 4.88 **To find the value of a:**

410 = 8a + 28b
410 = 8a + 28 (4,88)
410 = 8a + 136,64
445-136,64 = 8a 273,36 = 8a
a =
273.36/8
a = 34,17

After calculating according to the *trend moment* method on *Handle Control*, it can be seen that the value of a is 34.17 and the value of b is 4.88. So it can be seen in the table of *forecasting* results of *Handle Control* sales shows that the sales of its products always increase every quarter. The following table shows the forecasting results always increase every quarter.

Table 6. Forecasting Results of Handle Control Sales
Trend Moment Method 2021-2023

Quarter	2021	2022	2023
I	34,17	53,69	73,22
II	39,05	58,57	78,10
III	43,93	63,46	82,98
IV	48,81	68,34	87,86

Source: Data processed in 2025

Least Square Method

Forecasting stages using the *least square* method, namely:

1. Determining the Y value in the form of data on the company's real sales results according to the predetermined time period.
2. Determining the X value based on the time variable, namely starting from 2021-2022 (quarter).
3. Because the data used is even, namely 8 quarters, the X value starts from -7, -5, -3, -1, 1, 3, 5, 7. If the data used is odd, the X value starts from -4, -3, -2, -1, 1, 2, 3, 4.
4. Then calculate the X^2 value by squaring the X value.
5. Calculate the XY value obtained from the result of multiplying the X and Y values.

The following are the results of product sales *forecasting* calculations using the *least square* method:

a. Body Hinge 146 T6mm

Table 7. Forecasting Sales of Body Hinge 146 T6mm Least Square Method

Year		Sales (Y)	X	X^2	XY
2021	TW I	30	-7	49	-210
	TW II	70	-5	25	-350
	TW III	50	-3	9	-150
	TW IV	50	-1	1	-50
2022	TW I	80	1	1	80
	TW II	40	3	9	120
	TW III	65	5	25	325
	TW IV	60	7	49	420
Total		445	0	168	185

Source: Data processed in 2025

Calculation to find the value of a: $a = \frac{\Sigma Y}{n}$

$$a = \frac{445}{8}$$

a = 55,63

Calculation to find the value of b:

$$b = \frac{\Sigma xy}{(2)\ \Sigma x}$$

$$b = \frac{185}{168}$$

b = 1,10

After calculating according to the least square method on Body Hinge 146 T6mm, it can be seen that the value of a is 55.63 and the value of b is 1.10. So it can be seen in the table of forecasting results for Body Hinge 146 T6mm sales that product sales always increase every quarter. The following table shows that the forecasting results have always increased from 2021-2023.

Table 8. Forecasting Results of Body Hinge 146 T6mm Sales Least Square Method Years 2021-2023

Quarter	2021	2022	2023
I	47,92	56,73	65,54
II	50,12	58,93	67,74
III	52,32	61,13	69,94
IV	54,52	63,33	72,14

Source: Data processed in 2025

b. Handle Control

Table 9. Forecasting Sales of Handle Control Least Square Method

Year		Sales (Y)	X	X^2	XY
2021	TW I	20	-7	49	-140
	TW II	20	-5	25	-100
	TW III	60	-3	9	-180
	TW IV	80	-1	1	-80
2022	TW I	50	1	1	50
	TW II	50	3	9	150
	TW III	100	5	25	500
	TW IV	30	7	49	210
Total		410	0	168	410

Source: Data processed in 2025

Calculation to find the value of a: $a = \frac{\Sigma Y}{n}$

$$a = \frac{410}{8}$$

a = 51,25

Calculation to find the value of b:

$$b = \frac{\Sigma xy}{\Sigma x_{(2)}}$$

$$b = \frac{410}{168}$$

b = 2,44

After calculating according to the *least square* method on *Handle Control*, the value of a is 51.25 and the value of b is 2.44. So it can be seen in the *Handle Control* sales *forecasting* table that the sales of its products always increase every quarter. The following table shows that the forecasting results have always increased from 2021-2023.

Table 10. Forecasting Results of Handle Control Least Square Method Years 2021-2023

Quarter	2021	2022	2023
I	34,17	53,69	73,21
II	39,05	58,57	78,10
III	43,93	63,45	82,98
IV	48,81	68,33	87,86

Source: Data processed in 2025

Forecasting Standard Error

Calculation of Standard Forecasting Error (SKP) helps determine the best forecasting approach to choose; if the results are closest to reality, then that technique should be used. The following is the SKP for product sales at PT Sinergi Mandiri Teknikatama:

Table 11. SKP Body Hinge 146 T6mm Trend Moment Method

Year		Sales (X)	Forecasting (Y)	(X-Y)	$(X-Y)^2$
2021	I	30	47,93	-17,93	321,48
	II	70	50,13	19,87	394,82
	III	50	52,33	-2,33	5,43
	IV	50	54,53	-4,53	20,52
2022	I	80	56,73	23,27	541,49
	II	40	58,94	-18,94	358,72
	III	65	61,14	3,86	14,90
	IV	60	63,34	-3,34	11,16
Total					1.668,52

Source: Data processed in 2025

$$SKP = \sqrt{\frac{\Sigma(XY)^2}{n}}$$

$$SKP = \sqrt{\frac{1.668,52}{8}} = 14,44$$

Table 12. SKP of Handle Control Sales Trend Moment Method

Year		Sales (X)	Forecasting (Y)	(X-Y)	$(X-Y)^2$
2021	I	20	34,17	-14,17	200,79
	II	20	39,05	-19,05	362,90
	III	60	43,93	16,07	258,24
	IV	80	48,81	31,19	972,82
2022	I	50	53,69	-3,69	13,62
	II	50	58,57	-8,57	73,44
	III	100	63,46	36,54	1335,17
	IV	30	68,34	-38,34	1469,96
Total					4.686,94

Sumber: Data diolah

Source: Data processed in 2025

$$SKP = \sqrt{\frac{\sum(X-Y)^2}{n}}$$

$$SKP = \sqrt{\frac{4.686,94}{8}} = 24,20$$

Table 13. Body Hinge 14 T6mm Sales SKP Least Square Method

Year		Sales (X)	Forecasting (Y)	(X-Y)	$(X-Y)^2$
2021	I	30	47,92	-17,92	321,13
	II	70	50,12	19,88	395,21
	III	50	52,32	-2,32	5,38
	IV	50	54,52	-4,52	20,43
2022	I	80	56,73	23,27	541,49
	II	40	58,93	-18,93	358,34
		65	61,13	3,87	14,98
		60	63,33	-3,33	
Total					1.668,06

Sumber: Data diolah

III

IV 11,09

Source: Data processed in 2025

$$SKP = \sqrt{\frac{\sum(X-Y)^2}{n}}$$

$$SKP = \sqrt{\frac{1.668,06}{8}} = 14,43$$

Table 14. SKP Sales Handle Control Least Square Method

Year		Sales (X)	Forecasting (Y)	(X-Y)	(X-Y)²
	II	50	58,57	-8,57	73,44
	III	100	63,45	36,55	1335,90
	IV	80	48,81	31,19	
2022	I	50	53,69	-3,69	13,62
2021	I	20	34,17	-14,17	200,79
	II	20	39,05	-19,05	362,90
	III	60	43,93	16,07	258,24
	IV	30	68,33	-38,33	972,82
Total					1469,19
					4.686,90

Source: Data processed in 2025

$$SKP = \sqrt{\frac{\Sigma(X-Y)^2}{n}}$$

$$SKP = \sqrt{\frac{4.686,90}{8}} = 24,20$$

Based on the SKP calculation above, the Body Hinge 146 T6mm SKP calculated using the least square approach produces a smaller SKP value than the Body Hinge 146 T6mm SKP calculated using the trend moment method (14.44 vs. 14.43). It is known that the SKP value of *Handle Control* has the same result, whether it uses the *trend moment* or *least square* method, which is an SKP value of 24.20.

Sales Budget

Finding the sales value as a proportion of the total is a prerequisite for setting a sales budget. The average percentage of sales in 1 (one) quarter is calculated by taking the total sales for 2021 and 2022 divided by the total sales for each quarter and multiplied by 100.

Table 15. Sales Forecast of Body Hinge 146 T6mm in 2023

Quarter	Average Percentage of Sales in 2021-2022	Sales/product
I	24,72	18
II	24,72	18
III	25,84	19
IV	24,72	18
Total		72

Calculation:
24,72% x 72 = 18

Table 16. Handle Control Sales Forecast Year 2023

Quarter	Average Percentage of Sales in 2021-2022	Sales/product
I	17,07	15
II	17,07	15
III	39,02	34
IV	26,83	24
Total		88

Calculation:
17,07% x 88 = 15

Table 17. Sales Budget of Body Hinge 146 T6mm

TW	Unit/sale	Price	Total
I	18	Rp520,000	Rp9,274,603
II	18	Rp520,000	Rp9,274,603
III	19	Rp520,000	Rp9,694,811
IV	18	Rp520,000	Rp9,274,603
Total	72		Rp37,518,619

Source: Data processed in 2025

Table 18. Sales Budget of Handle Control Year 2023

TW	Unit/sale	Price	Quantity
I	15	Rp90,000	Rp1,350,000
II	15	Rp90,000	Rp1,350,000
III	34	Rp90,000	Rp3,085,367
IV	24	Rp90,000	Rp2,121,486
Total	88		Rp7,906,854

Source: Data processed in 2025

It is known that the results of the 2023 sales budget on *Body Hinge* 146 T6mm amounted to Rp37,518,619 from the total product sales forecast for 1 year, namely 72 products and *Handle Control of* Rp7,906,854 with a sales forecast for 1 year, namely 88 products. Organizations can use this sales budget as a planning tool and benchmark to forecast future sales performance. This sales budget can help you plan ahead, which will reduce your anxiety about money.

CONCLUSION

Based on the results of research and analysis of forecasting and sales budgets at PT Sinergi Mandiri Teknikatama, it can be concluded that:

1. Forecasting for the product sales budget of PT Sinergi Mandiri Teknikatama using the *trend moment* and *least square* methods, shows that sales always increase every year even though

the increase is not significant. For Body Hinge 146 T6mm it is more appropriate to use the *least square* method, while Handle Control can use both, namely the *trend moment* method and *the least square* method;

2. The sales budget results of PT Sinergi Mandiri Teknikatama in 2023 for Body Hinge 146 T6mm is Rp37,518,619 and Handle Control is Rp7,906,854.

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