

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

After the writer describe the process of budgeting and budget monitoring process at Factory PT. Takeda Indonesia. It has been conclude that:

1. Planning is important thing in an organization or company to achieve the goals.
2. Good planning is still needs to be monitor and control.
3. Without any control the planning is just planning, and this might cause the lack of cost ownership and somehow caused the over budget.
4. To achieve accurate planning, all managers should be involved in the budgeting process.
5. In order to make sure the budget is on track, some improvement is needed to monitor the budget itself.
6. The system that created by plant controller is very helpful to control the budget and mitigate the risk.

B. Suggestion

This is the last paragraph for the writer. In this paragraph the writer wants to give suggestions for the company and for the reader. The writer hopes this suggestion can increase the ability and profit of company.

1. Suggestion for the company

- a. Plant controller and department managers should work together, in collaboration, to create a reliable and meaningful budget. Collaboration during the budget process is an active, alternative approach to budgeting that could help the process.
- b. Collaboration could provide a better budget document, make employees feel like part of a team, and likely benefit the organization. Collaboration will work.

2. Suggestion for the reader

- a. When someone take position at Plant Controller department, he should study how to prepare and crate financial report.
- b. Study how to operate Microsoft office, i.e. Microsoft excel and Microsoft power point is very important especially at Plant Controller department.
- c. Besides study to communicate well with other person, study to collaborate in a team are the important thing in Plant Controller department.