



SUMA INNOVATION BUDGET

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ARTICLE INFO	ABSTRACT
Date received : 26 Oct 2022 Revision date : 20 Nov 2022 Date received : 25 Nov 2022	<i>This study aims to determine the engineering budget issued in manufacture of innovative products. In making innovation suma will be done with using qualitative data by using secondary and primary data the results of this study will developed into service in the al amin science and industrial area park. the results of this research are expected to become superior products from the al amin region science and industrial park.</i>
Keywords: Budget Innovation Suma	

INTRODUCTION

In supporting the Government to develop MERDEKA CAMPUS there needs to be innovation - innovation in producing products, and outcomes that will be later positive impact on the development of an area. An area can be seen development or not of economic activity in the area. Navy Territory AMIN SCIENCE AND INDUSTRIAL PARK are participating projects build superior GENERATIONS. With involvement between lecturers, students and the community helped the government in accelerating The economic action of a region. In order for Indonesia to recover soon and rise to advancing economic action. In business activities, the budget really needs to be interpreted to see whether an organization can grow or stop because various factors. Organizations that focus on the development of the times are timeless and remain stable in producing its product. Business organizations must be able to create budget in optimizing its income funds and trying to work effectively, efficient in the use of funds owned. So even in the creation of a product . In generating profit according to the vision and mission of an organization it is necessary an overview of the superior engineering of APSA products and the results of the achievement of the funds issued. The flow of funds must be channeled properly. The company's financial management function is required here for the progress of a company organization. The phenomenon that occurs is the AL AMIN SCIENCE DAN area

INDUSTRIAL PARK is currently developing to support the program government in creating a superior generation. With this goal it is very necessary the results of product innovation to produce superior products. From the results of this engineering will explains that an innovation made is a stated observation ripe for a product. Suma is a product in the form of beauty soap derived from milk goats and rose water that comes from goat's milk from goat farms in AL AMIN SCIENCE AND INDUSTRIAL PARK AREAS. This innovation stems from there is a lot of consumer interest in having clean white skin with natural ingredients. Writer look at the existing market share by engineering a SUMA product budget production of goat milk in the AL AMIN SCIENCE AND INDUSTRIAL area PARK will be processed into beauty soap innovation products. This research aims to make product engineering to produce products innovation from AL AMIN SCIENCE AND INDUSTRIAL PARK area. Results this research will be made in the form of dedication and product innovation results will be made certified product which AL AMIN SCIENCE DAN can later use INDUSTRIAL PARK and utilized for the wider community. which method generated will be a vehicle for student learning, the engineering budget will be made as a module for real budgeting as a form of participation develop create a superior and independent generation in the field of MSMEs.

LITERATURE REVIEW

Definition of Budget



Budget is an accounting tool that can help leaders company in planning and controlling the company's operations. Budget shows how resources are expected to be obtained and used over a certain period of time. Budget is also used to direct something activities and also as a comparison tool in measuring the results of implementation activities, so that the implementation process is controlled. There are several meanings given regarding the budget by experts as follows: M. Nafarin (2007) states, "A budget is a written plan regarding the activities of an organization expressed quantitatively for a period of time specific and generally expressed in units of money. Meanwhile, according to Rudianto (2011) in his book entitled Budgeting, "The budget is an organization's work plan in the future realized in a quantitative, formal, and systematic form. From several definitions stated above the authors conclude that the Budget is plans implemented by an organization for the future certain period of time and expressed in units of money.

According to Rudianto (2011) in his book entitled Budgeting, The company budget consists of various types of budgets as follows: one, Operational Budget The operating budget is a company's all-encompassing work plan the company's main activities in obtaining revenue in a period certain. Therefore, the operating budget includes Revenue Budget Revenue budget is a plan that is made company to earn income in a certain period of time. Budget The budget is a cost plan that will be issued by the company to obtain planned income. Cost budget can grouped into: The budget for direct labor costs is the planned amount of costs incurred by the company to pay for the labor costs involved directly in the production process in a certain period of time future. three, The budget for overhead costs is the plan for the amount of outside production costs raw material costs and direct labor costs, Marketing budget is a plan about the amount of distribution costs that the company will issue to distribute its product. Administrative and general expense budget is the cost planned for administrative office operations within a certain period of time future. Profit Budget The profit budget is the amount of profit that the company wants to obtain a certain period in the future. The actual profit budget is combination of revenue budget and expense budget.

METHOD

This research is a qualitative research. the scope of this research is regarding the product budget which is the result of innovation originating from goat farming AL AMIN SCIENCE AND INDUSTRIAL PARK AREAS. Data collection techniques in this study are as follows: Observation: make observations of LIVING LAB GLUGUR management RIMBUN to inquire about projects in KAWASAN AL AMIN SCIENCE DAN INDUSTRIAL PARK (LIVING LAB) GLUGUR RIMBUN VILLAGE SAMPECITA KUTALIMBARU DISTRICT, DELI SERDANG DISTRICT. Documentation: data collection through archives, opinions, books, theory related to Budget engineering and making goat's milk into soap. nterview: make questions about the research subject to make SUMA product report by making budget engineering for milk production goats into soap products.

The method used in this research is an analytical approach descriptive by using qualitative data. qualitative data found data in the field. Observations regarding the making of a suma budget with an emphasis on data - data taken from the location of observation. Research design in research this is: From the observation which is in support of processed goat breeding products The AL AMIN SCIENCE AND INDUSTRIAL PARK area is very necessary an innovative product in the form of beauty soap made from goat's milk as raw material which is called SUMA. then the formulation of the problem in this study is how is SUMA's product budget engineering in the AL AMIN SCIENCE DAN area INDUSTRIAL PARK by summarizing the existing theory. research methods that carried out were interviews and observations of the results of the research obtained described in the discussion and discussion to answer the formulation of the problem made and conclusions will be drawn from the results of observations with the theory used, namely creation of suma innovation product budget engineering.

RESULTS AND DISCUSSION

In an effort to advance SMEs. the researcher tries to make a suma budget. Suma is a rose goat's milk soap that is rich in benefits in making In producing suma (rose goat's milk) we innovate by making beauty soap from goat's milk. Using selected ingredients, we strive to make suma a quality material. in improving business there is a need for budgeting and innovation. In 2022, a lot of beauty products have appeared because they are very popular with women and men, so researchers are trying to make an innovative soap made from goat's milk and other natural ingredients with the scent of roses. From this phenomenon, the researcher explains what parts are needed to make suma milk soap and how much budget must be disbursed in making innovations for rose goat milk soap (suma).

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Table 1. The following is the budget

No.	Description	Price
1	Olive Oil	Rp 240,000
2	Coconut Oil	Rp 80,000
3	Rose Essence	Rp 50,000
4	Goat Milk	Rp150,000
5	Aqua	Rp 20,000
6	Soap Mould	Rp 50,000
7	Soap Packaging	Rp 55,000
8	Listrik & Air	Rp10,000
9	N A Oh	Rp 25,000
	Total	Rp 680,000

From the table above, we can see that to make suma milk soap it costs Rp. 680,000 to produce 150 bars of suma soap, so the basic price of suma soap is Rp. 4533 rounded up to Rp. 4550. with the selling price of goat's milk soap from 15,000-25,000 per stick, however, the sustainability of Suma soap must go through product rights, and halal, the costs will be taken care of. If suma soap is sold for Rp. 12,000 x 150 bars of soap = Rp. 1,800,000, so the profit from selling sum is: Rp. 1,120,000. when this product is made it will take 3 weeks for this soap to get really hard.

CONCLUSION

From the list of budgets that have been prepared to make rose soap milk, it costs Rp. 680,000 to produce 150 SUMA soaps. When suma soap is sold to the free market, it has to pay for product and halal costs to instill consumer confidence and expand the market.

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