

## **ABSTRACT**

*Good planning and controlling is needed as one of supporting the operational activities of the company. Companies planning in all areas, one of which is the fields of sales, for example by preparing sales budget. Sales budget is the budget plan in greater detail about the company's sales during the coming period, which also contains a plan about the types and quality of products will be sold, the quantity of products will be sold, the prices of products will be sold, the selling time and marketing area. Therefore, sales forecasting is indispensable in the preparation of sales budgets.*

*There are several methods used in sales forecasting, among others, Free Trend method, Half Average Trend method, Trend Moment, Least Square Trend method, and Quadratic Trend method. In this study, the issues to be discussed is whether the Free Trend method used was in accordance with the condition of the company, and to determine of most suitable sales budget arrangement method on fuel product sales of PT Pertamina (Persero) in order to exist in the face of competition from the similar companies. This research was using primary data in the form of fuel product sales realization data January to December 2010 in PT Pertamina (Persero) Region IV Central Java and DIY. Sampling was done by observation and interview by asking questions directly to authorities. The analytical method used is Standard Forecasting Error (SKP).*

*From the analysis and calculations have been done, we can note the results and conclusions that fuel sales forecasting method is right for the Premium is using the Quadratic Trend method, while for Pertamina using Least Square Trend method. In the other hand, the result of SKP on total sales of fuel product, can be determined that the method of fuel sales forecasting using Least Square Trend method and Quadratic method is better and effective when compared with the Free Trend method which has been applied to companies.*

*Keywords : sales budget, sales forecasting, free trend method, least square trend method, quadratic trend method, standard forecasting error*