

ABSTRACT

The preparation of a profit budget is an important part of a company's financial planning and control. This study aims to analyze the preparation of the profit budget at G&G Cake, a culinary business, using both the *a posteriori* and *a priori* methods. The analysis results show that the *a posteriori* method provides a real profit figure for the year 2024 amounting to IDR 190,220,000, while the *a priori* method produces a projected profit for 2025 of IDR 217,572,000. However, the preparation of the profit budget faces several obstacles, such as suboptimal financial recording and unrealistic planning assumptions. To overcome these issues, G&G Cake has improved its financial recording system and maintained product quality to remain competitive amid rising prices. This study recommends continuous evaluation of profit budgeting methods to ensure they remain relevant to market conditions and company strategy.

Keywords: Profit Budget, *A Posteriori* Method, *A Priori* Method