

Evolusi budget traditional menuju beyond budgeting

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Abstrak

This paper introduces the new model of the budget as an alternative model for traditional budget. In recent years, budget has become an important tool for companies to plan and control their resources in order to achieve their visions and missions. Unfortunately, application of the traditional budget have several weakness which made them misleading from their goals to achieved their vision and missions. Beyond budgeting is an innovative idea in the budgeting process, which introduces different point of views compare to the traditional ones. Application of this new idea will make possible for companies, to restore the original function of budget as tools to achieve their visions and missions.