ABSTRACT

The research was carried out on CV. Bundar Citra Mandiri focuses on how the recording and preparation of cash flow statement, and examine the constraints contained in the company. This research uses descriptive method, the sample and the population is the cash flow statement 5 years 2007-2011. Recording and preparation of cash flow statement on a CV. Bundar Citra Mandiri has been very good, the company has run the recording and preparation of cash flows reported in accordance with the cash flow on operating activities, investing and financing activities. In the recording and compilation are late delivery constraint evidence of transactions which do not correspond to the date of submission of proof of the transaction so the impact on cash flow reporting. And other constraints, namely the payment of receivables that are not exactly at the appointed time. In addressing these constraints have been applied as directed the administration to contact or give a warning 1 day before the end date of submission of proof of the transaction on the sales /marketing, and branding thick due date on the sales invoice.

Keywords : Recording, Preparation, Cash Flow Statement