ABSTRACT

Controlling is an important part to oversees every activities of the company and cost is a sacrifice that is released to ensure benefits. This research is about to research building operational cost controlling at BTC Fashion Mall. The purpose of this research is: to know controlling of building operational cost at BTC fashion mall, and to know how to evaluate the allocation of building operational cost at BTC Fashion Mall building.

This research is descriptive research. The method used in this study is descriptive method. This method is used to get data and to search factual information, characteristics about the phenomenon under research.

From these results it can be concluded: (1) Implementation of building operational cost controlling at BTC Fashion Mall, have been implemented well, based on company's standard operating procedures (2) The allocation of building operational cost at BTC Fashion Mall, not according with company's standard operating procedures and give the negative results in terms of allocating the building operational cost. This is become disadvantage for the company because a control system which designed to the allocation of costs is failed.

Keyword: controlling, building operational cost.