ABSTRACT

ANALYSIS PROCEDURES FOR THE PREPARATION BUDGET REALIZATION REPORT IN COOPERATIVE SMALL AND MEDIUM BUSINESS OFFICES AND INDUSTRIAL TRADE BANDUNG CITY

Study was conducted on small and medium business offices and industrial trade Bandung City. Purpose of this study was to determine the procedures for the preparation budget realization report in cooperative small and medium business offices and industrial trade Bandung City.

Research method used is descriptive research, namely by describing how to procedures for the preparation budget realization report in cooperative small and medium business offices and industrial trade Bandung City.

Of research has been conducted found that the procedures for the preparation budget realization report in cooperative small and medium business offices and industrial trade Bandung city generally goes smoothly, because in the procedures for the preparation budget realization report shall be guided by regulations and company policies. But the author found several problem include (1) Delay on the delivery of letter accountability documents (2) Mismatch between the implementation of activities with the existing administration.

Keyword : Procedures for the Budget Preparation, Budget Realization Report