ABSTRAK

ANALISIS PROSEDUR PENGENDALIAN ANGGARAN PEMBELANJAAN PERUSAHAAN DI BAGIAN AKUNTANSI KEUANGAN KANTOR PUSAT PT. POS INDONESIA (PERSERO) BANDUNG

Penelitian ini dilakukan di PT POS Indonesia (Persero) yaitu salah satu perusahaan BUMN di bidang komunikasi yang senantiasa berupaya untuk menjadi penyedia sarana komunikasi seluruh lapisan masyarakat. Tujuan Penelitian ini untuk mengetahui bagaimana prosedur pengendalian anggaran pembelanjaan perusahaan yang dilakukan di Kantor Pusat PT. Pos Indonesia serta ketentuan dalam prosedur pengendalian anggaran.

Metode penelitian yang digunakan adalah penelitian deskriptif, yaitu dengan cara mendeskripsikan atau menjelaskan bagaimana prosedur pengendalian anggaran pembelanjaan perusahaan yang dilakukan di Kantor Pusat PT. Pos Indonesia.

Dari penelitian yang telah dilakukan didapat bahwa prosedur pengendalian anggaran pembelanjaan perusahaan yang dilakukan di Kantor Pusat PT. Pos Indonesia umumnya berjalan dengan lancar, namun penulis menemukan beberapa permasalahan diantaranya adalah (1) Penanggung Jawab Anggaran (PJA) kurang teliti dalam menulis angka dan huruf, (2) Penanggung Jawab Anggaran (PJA) kurang memahami tentang aturan kelengkapan Surat Perintah Bayar (SPB), (3) terjadi pelampauan anggaran.

Kata kunci: Prosedur Pengendalian Anggaran, Pembelanjaan Perusahaan

ABSTRACT

THE ANALYISIS PROCEDURE OF BUDGET CONTROLING COMPANY FINANCING IN THE FINANCE ACCOUNTING DIVISION OF CENTRAL OFFICE OF PT. POS INDONESIA (PERSERO) BANDUNG

This research was done in PT POS Indonesia (Persero) is one government in the field of communication that strives to be a provider of all society communication facilities. This research was purpose to know how was the analiyisis procedure of budget controlling company financing was done in Central Office of PT. Pos Indonesia.

The research method used was descriptive research, that was by describing or explaining how was the procedure of budget controlling company financing was done in Central Office of PT. Pos Indonesia.

From the research done it was found that the procedure of budget controlling company financing was done in Central Office of PT. Pos Indonesia had implemented properly, but the writer found some problems such as (1) Responsible of Budget (PJA) was not careful in writing the letter or number, (2) Responsible of Budget (PJA) did not understand about rule the completeness of Pay Command of Letter (SPB), (3) there had been a budgeting excess.

Keywords: Procedure Of Budget Controling, Company Financing