PROSEDUR MEKANISME PENGELUARAN KAS KECIL PADA PT. INDOSAT MEGA MEDIA KOTA BANDUNG

Procedure of Expanditure Petty Cash Mecanism
Of PT. Indosat Mega Media
Bandung

Final Assigment Articel

Asked To Meet One Of Terms Graduation On
Accounting Studies Diploma
In Accountancy Studies Program

By:

ASYA AISYAH NUR SHALAWAT
21314003

PROGRAM STUDI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS KOMPUTER INDONESIA
BANDUNG
2017

ABSTRACT

In the modern era and the era of globalization, are need a rapid growth of economic and technological developments and requires for the company or intansi both state and private, using more modern technology can minimize the spent time that we use. PT. Indosat Mega Media Bandung is one of the companies service that have used the information system in the financial management.

The purpose of the study is to know determine of implementation, the barriers that exist. To find out the Procedure of Expanditure Petty Cash Mecanism Of PT. Indosat Mega Media Bandung, the author uses method research of descriptive method where research methods that describe the situation or events that are happening at the present time, supported by facts true and accurate.

The final result of this research is know what is Procedure of Expanditure Petty Cash Mecanism Of PT. Indosat Mega Media what is obstacle and how the resove effort.
Bandung

Keywords: Information System, Mechanism of Cash Expenditure, Office.

I. INTRODUCTION

1.1 Background Research

In the modern era and the era of globalization, required the development of economic growth and technology is very rapid and requires companies also both state and private agencies, using more modern technology can minimize the time used.

On the whole company or institution, it is necessary to have a mechanism in the activities undertaken by the company or the institution. With the good mechanism, it is expected to reduce the occurrence of errors in running the company.

Information technology is one thing that is needed. Merger between computers with telecommunications technology will produce a revolution in the field of information systems. The information system serves to simplify the data searching and management of data in order to produce the desired data.

The mechanism created is to help companies or agencies in minimizing the occurrence of misinforming and inaccurate reports. In this case the fault information in the cash disbursements, petty cash to be exact. Perhaps most people rarely pay attention to how important the petty cash in the company or institution. However, very little cash actually play an important role in the activities in the form of small cash outlay or are not economically viable.

PT. Indosat Mega Media is a company engaged in the services of an ISP (Internet Service Provider) known in Indonesia. PT. Indosat Mega Media already has many branches in running a business, such as in West Java which is based in the city of Bandung.

PT Indosat Mega Media Bandung, headquarters is set a little cash to finance the branch offices and centralized system, a system that is run by way of bookkeeping activity will be reported directly to the head office, as financial arrangements at the branch office.

Taken from www.scribd.com/doc/5144705 weakness in centralized systems are:

• regional leadership's policies and decisions generated by people who are in the central enterprises so the time to decide on a case becomes longer.

• The tendency is excessive control and too tight until there is enough information management highly rigid and hierarchical.

• Focus more directed at conformity' or adherence to standard procedures, thereby reducing the number of initiatives that sometimes can be useful for the company.

This is what ultimately makes many companies to replace the system with a decentralized system dikarenakkan easier in carrying out financial activities primarily in cash expenditures.

However, PT. Indosat Mega Media is still using the centralized system because it is considered appropriate to use the company for the central enterprises can immediately know how the company's branch office performance. However, the con is on when the branch company of lack of funds. The process of obtaining the funds will get longer because it takes time to gather the conditions proposed by the central office.

This can make the activity on company activities at the branch office be slowed down, due to deficiency of funds.

When employees request funds rigid procedures that make employees had to wait, because the funds came out a fairly long process. The greater the longer the funds requested procedure is executed.

In the use of the database. The database used is Oracle, a relational database that consists of a collection of data in a database management system RDBMS (Relational Database Management System) which is a multi-platform or can run on any operating system, as record keeping, reporting and pengvalidasian data.

Therefore, the branch office did not make bookkeeping, because all transaction records will be sent directly to the central office with a copy of the transaction receipt, while evidence of the original transaction in the archive.

This makes the writer feel interested in conducting a review of how the company's cash runs branch offices and the system runs at the branch office in Bandung, with the title:

“PROCEDURE OF EXPANDITURE PETTY CASH MECANISM OF PT. INDOSAT MEGA MEDIA BANDUNG”

1.2 Problem Identification

Based on the background of the research that has been described previously, it can be identified that the phenomenon occurring problem is how the system is running on the company PT. Indosat Mega Media in Bandung.

1.3 Problem Formulation

Based on the description contained in the background and the identification of the above problems, it can be formulated that will be examined, as follows:

1. To find out how the procedures for petty cash expenditure mechanism PT. Indosat Mega Media Bandung.
2. To determine the obstacles or problems in carrying out procedures on the petty cash expenditure mechanism PT. Indosat Mega Media Bandung.
3. To find out how companies overcome barriers or problems in implementation mechanism procedure petty cash expenditure on PT. Indosat Mega Media Bandung

1.4 Purpose and Objective

1. 4.1 Research Purpose

The purpose of this research is to know about how the implementation mechanism of small cash outlay at the office of PT. Indosat Mega Media Bandung and how completion of the phenomena that occur in the PT. Indosat Mega Media Bandung.

1.4.2 Research Objectives

The purpose of this study are:

1. To find out how the implementation mechanism of the petty cash expenditure on PT. Indosat Mega Media Bandung.
2. To find out what are the constraints experienced in the implementation of the mechanism of petty cash expenditure on PT. Indosat Mega Media Bandung.
3. To find out how to overcome obstacles to the implementation mechanism of the petty cash expenditure on PT. Indosat Mega Media Bandung.

1.5 Usability Research

1.5.1 Uses Practitioners

Usability practitioners of this analysis, the authors expect that this study could be entered and useful information so that they can provide the right advice for the company and can provide information on the implementation mechanism of petty cash expenditures on the company or institution and be an evaluation for leaders, especially at PT. Indosat Mega Media Bandung on the implementation mechanism of petty cash expenditures that already exists.

1.5.2 Academic Uses

This research is expected to be useful especially in terms of comparing the linkages with existing courses in accounting department ie accounting information system and increase knowledge about accounting information systems.

II. Literature Review

2.1 Definition of Procedures

According to Lilis Puspitawati and Sri Dewi Anggadini (2014: 23) the procedure is "A series of steps / activities clerical systematically arranged based on the sequences detailed and should be followed in order to solve a problem."

2.2 Definition of System

According to Mulyadi (2013: 5) "the system is a network of procedures that are integrated in a pattern to carry out the main activities of the company. The procedure is a sequence of clerical activity, usually involving multiple people in one department or be made to ensure uniform treatment and corporate transactions that occur repeatedly. "

2.2.1 System Characteristics

In a system characteristic is used to distinguish one system with others.

According to Lilis puspitawati and Sri Dewi Anggadini (2014: 2) "The characteristics of the system consists of:

1. The purpose of the system is the target or targets to be achieved by the system. So that the target can be achieved, then the first created framework of goals and characteristics of the objectives to be achieved, it is used as a benchmark in order to get the system running as desired.
2. Delivery system is a separator system and its environment. This limit is made depending on the level of knowledge and conditions required by the users of the system.
3. Subsystem is the system component that can be physical or abstract.
4. The relationship system is activity that occurs between one and the other subsystems either horizontally, for example, the relationship between the production department and sales department, as well as vertically, for example, the relationship between employers and their employees.
5. Input-Process-Output are three activities within the system. Input is an activity to include information or data. Process is a data management activities entered by the input. While the output is the result of the data that has been processed by the process.
6. Environment system, are factors outside the system affects the system, either from the external environment (external) or the environment (internal). "

2.3 Understanding accounts payable System

According to Sri Mulyani (2016:232) "accounts payable is a procedure that causes reduced cash. Accounts payable based the purchase or expenditure-expenditure of funds to be paid. "

2.3.1 Mechanism (System) accounts payable

According to Mulyadi (2016:509) Spending cash on a company is done through two systems, namely: payable by cheque and cash expenses with cash (through the accounts payable accounting systems. The following detailed accounts payable accounting systems.

1. Proof of cash out, this document serves as the command accounts payable to the cashier section in the amount listed in the document. This document also serves as

notice that is sent to the lender and it serves as a document source for the recording of the reduced debt.

2. Check, is a document that is used to instruct the bank to make a payment an amount of money to the person or organization whose name is listed on the check. There are two options in the use of checks in recorded spending. For payment of checks and checks on behalf of top performance. Checks are made on behalf of filling in the name of the person or company that will accept payment by check and check the top performance is the checks that can be directly disbursed to the bank.
3. Request the check, this document serves as a request from a function that requires spending cash to the function of accounting to make proof of cash out. Evidence of cash out was made as orders to financial functions to make a check for the amount that is listed in the document.

2.4 mechanisms of Accounting on the company Branch

There are two systems that are commonly used in the company's branches, namely:

- Centralized System: All bookings are recorded and compiled in the Central Office, while the branch office only provides reports and send the entire transaction evidence to the Central Office.
- A system of Decentralized: each branch office devised his own system of akuntansinya complete with diary and book size. The financial statements are prepared in each branch office of the corresponding Branch Office and then submitted to the Central Office. Thus, in the great book Branch Office are not capital account. As his successor, the account was opened in the book of the great Branch Office with the title "Headquarters" to record how much money that comes from the Branch Office of the headquarters.

(early.staff.gunadarma.ac.id/.../Hubungan+Kantor+Pusat+dan+Caba ...)

2.5 Understanding Cash

Based on PSAK No. 2 "cash is an investment that is liquid, short-term, and quickly made a certain amount of cash without facing the risk of a significant change of use value."

2.5.1 Characteristics of Cash

By Juhaya S. Pradja (2012: 57) Characteristics of the cash is

1. There is a guarantee, any money or cash issued government guaranteed by certain countries.
2. General Accepted, cash should be acceptable in general use either as a medium of exchange, hoarders of wealth, or as a standard pencicilan debt.
3. Stable value, cash value must have stability and permanence as well as cultivated fluctuations as small as possible. If the cash value is often instability, inconceivable by using it.
4. Easily Stored, cash must be easily stored in various places including a small place. This means that the cash must have flexibility.

2.6 Petty Cash

According to Wati Aris Astuti (2015: 68) "small or petty cash Cash is a special cash fund used to pay a relatively small amount."

2.6.1 Characteristics of Petty Cash

- The amount is limited to no more or no less than a certain amount determined by the management company. Of course, each company sets different amounts according to the company's operational scale
- Used to fund small transactions daily routine.
  (Http://www.ayobelajar.web.id/tema/1021/)

2.6.2 Purpose Small Cash

According to Hadi Somarto (2016: 39) "The main goal is the establishment of petty cash to avoid payment methods relatively small expenditure and suddenly be uneconomical and impractical ... besides that, directly or indirectly, petty cash take load, launch task and makes for cash disbursements. "

2.6.3 Petty cash recording method

According to Wati Aris Astuti (2015: 68): method of recording petty cash are known two kinds of recording, namely:

a. The system permanent funds (imprest funds) in this system Petty Cash account always showed a fixed amount.
b. Funding system fluctuations (Fluctuating system) This system is petty cash fund account is always fluctuating according to the amount of funds expended to pay the necessary expenses. "

Describe	Fluctuating system			Imprest fund		
Opeing	Petty Cash	xxx		Petty Cash	xxx	
	Cash		xxx	Cash		Xxx
Expence	Expenses	xxx		No Entry		
	Petty cash		xxx			
Reinbust/Reload	Petty Cash	xxx		Expenses	xxx	
	Cash		xxx	Petty cash		Xxx

Table 2.1
The different of

Fluctuating system dan Imprest fund.

2.6.4 procedure for the handling of petty cash

According to Ida Nuraida (2015:135): If a staff asks for some money from the petty cash fund, then staff asks dana petty cash petty cash Advance should fill in detail, then that format will be approved by the appropriate authorities in the petty cash fund is charging.
After the format is approved and then handed over the cheques as evidence and after cet. Petty cash cashier will provide money in accordance with the Fund's written by cheque on a format that has filled the staff ask for leh.

After the purchase of the goods, then the staff will submit advance petty cash vouchers here with a receipt given by the cashier. Such items may be greater or less than the listed funds in advance of petty cash voucher. The cashier will add a lack or take excess funds based on the price that is listed on the Bill.

Receipts will be given to holders of book-keeping and used as an attachment in the recording of expenditures

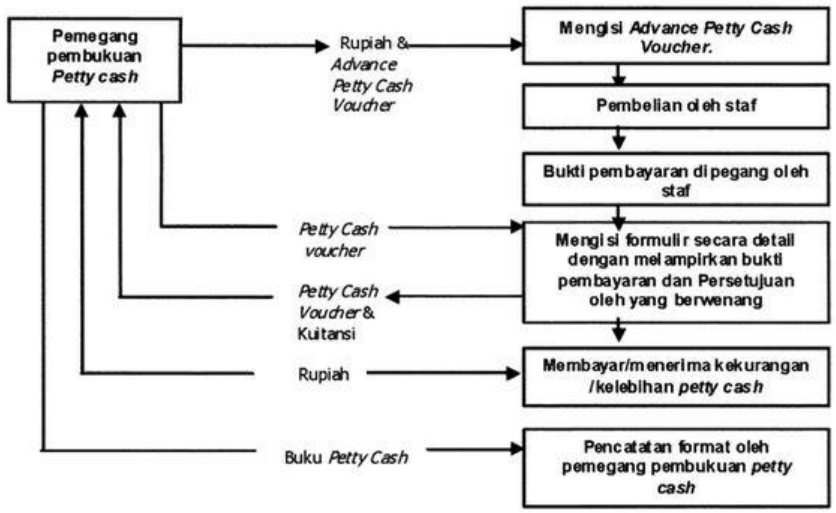


Table 2.2

Table of Procedure handling petty cash

III. RESEARCH METHOD

Research has a role in the improvement and development of science. Basically, the study is an attempt or action to further promote and develop science.

3.1 Research Object

According Sugiyono (2012: 38) The object of the research is "An attribute or the nature or value of a person, object or activity which may have certain variations defined by the researchers then studied and then pull his conclusions."

3.2 Research Methods

According Sugiyono (2013: 2), "the research method is basically a scientific way to obtain data for the purpose and usefulness. Based on that, there are four key words to note are a scientific way, the data, the purpose and usefulness. "

According Sugiyono (2012: 13), "descriptive research, studies conducted to determine the value of an independent variable, either one or more variables (independent) without making comparisons, or connect with other variable."

3.2.1 Data Collection Techniques

According Juliansyah Noor (2012: 138) "data collection technique is a way to collect the data needed to answer the formulation of research problems."

As for the data collection techniques used in this research are as follows:

1. The field Study, conducted by the review directly on PT. Indosat Mega Media from Bandung city.
2. Interview techniques, according to the cited by Esterberg Sugiyono (2013:231), "interview is a meeting of two people to exchange information and ideas through the faqs, so can dikontruksikan meaning in a given topic." This interview was conducted with employees of PT. Indosat Mega Media Bandung city who run a small cash outlay mechanism.
3. Techniques of observation/observation, according to Hadi cited by Sutrisno Sugiyono (2013:145): the observation that, "it is a complex process, a process which is composed of a variety of biological and psychological processes. The two are among the most important are the processes of observation and memory. " The observation is done at PT Indosat Mega Media from Bandung city.
4. The study of librarianship, this do in searching for reading material, literature, and other reading material that has a theory that deals with issues that are examined, namely, the problem of petty cash expenditures mechanism procedures.

5. Triangulation, according to Sugiyono (2013:145), "refers to a technique of Triangulation of data collection that is combining the various techniques of data collection and data sources that are already there."

3.2.2 Data source

According to Suharsimi Arikunto (2013:172), "sources of data in research is the subject from which the data obtained."

There are two types of resources in research method we based on primary and secondary methods.

According to Sugiyono (2012:225), "primary source is a data source that directly provides data to the data Gatherer."

According Sugiyono (2012: 225), "secondary data source is a data source that does not provide information directly to the data collector. This secondary data source can be a result of further processing of primary data presented in another form or from anyone else. "

IV. RESULTS AND DISCUSSION

4.1 Research Results

4.1.2 Descriptive Analysis

After collecting data on fieldwork and interviews with employees of PT. Indosat Mega Media Bandung data obtained regarding:

4.1.2.1 Mechanism Procedures Petty Cash Expenditure on PT Indosat Mega Media Bandung:

1. Employees request to the finance department to provide some funds that are less than or equal to Rp. 1.000.0000, - from the petty cash fund to buy some of the needs of the company, payment underfunding of the event, or to travel less than Rp. 1.000.000, -
2. The finance department provides the funds requested by the employee.
3. Employees buy items needed.
4. Employees fill out a form issuing of petty cash, the BPK (Proof of Cash Expenditures), along with proof of expenditure sbagai attach the following:

a) the original receipt, as a sign of the validity of a payment and sealed according to regulations.
b) other relevant evidence.

5. BPKs given to the finance department.
6. The BPK has been filled out and given to the finance department, and then verify the completeness and veracity.
7. If the BPK looks are still shortcomings, BPK then it should be returned for repair back in.
8. BPKs already verified the completeness and veracity. Awarded and signed by the General Manager of the unit as a sign that the General Manager has to know and approve such expenditures.
9. Form BPK has been signed, will be inputted into Oracle and reported to the section Accounting PT. Indosat Mega Media city as a monthly expense reports.

4.1.2.2 Barriers happened to Small Cash Expenditure Mechanism procedures at PT Indosat Mega Media Bandung:

When the number of requests replenishment of petty cash money from areas other than the city of Bandung, the activities will be slower due to charging by the decision membutukan many processes and signature of some leaders of the appropriate number of funds requested. And if the amount is very large, then the slower the process of filling the small cash money.

4.1.2.3 Efforts to deal with the obstacles that occur in Procedure Mechanisms Small Cash Expenditure on PT Indosat Mega Media Bandung:

In the financial section. Indosat Mega Media Bandung will relocate or using other funds that have the same budget items as needed and to use the relocation form budgets approved by a manager who knows.

4.2 Discussion

4.2.1 Procedures Petty Cash Expenditure Mechanism In. Indosat Mega Media Bandung.

Judging from theory and how little cash outlay procedure that runs in PT. Indosat Mega Media Bandung thing that distinguishes it is the PT. Indosat Mega Media Bandung only using one

form only, namely the BPK, Evidence Cash Expenditure, which is used when reporting the unused cash outlay. While the theory presented above that the filled form is twofold when filing petty cash and after the use of petty cash.

4.2.2 Barriers What Happens Small Cash Expenditure Mechanism In. Indosat Mega Media Bandung.

Barriers that occur in the PT. Indosat Mega Media Bandung is similar to the theory, which when demand replenishment of petty cash money from areas other than the city of Bandung, the activities of charging will slow down, because the decision process long enough.

4.2.3 Efforts PT. Indosat Mega Media Bandung In Overcoming Barriers Happens.

In contrast to existing theories. However, the implementation of the completion of the barriers that dilakuakan by PT. Indosat Mega Media Bandung very nice to be implemented, because if it is needed quickly. This relocation is very efficient to pay for expenses that are important and do not require a long time.

V CONCLUSION

5.1 Conclusion

Judging from previous chapters can be summarized as follows:

1. The petty cash expenditure mechanism procedures at PT. Indosat Mega Media Bandung is the employee requesting the petty cash fund for buying purposes under one million, then the employee should complete the issuing of petty cash that the CPC and the terms attaching certain conditions, the CPC signed as a sign that the expenses have been recognized and approved.
   BPK to be inputted, monitored and divertifikasi little cash outlay both completeness and correctness of the amount of such expenses. Then given to the Accounting PT. Indosat Mega Media city as a monthly expense report.
2. Barriers that occurs in PT. Indosat Mega Media Bandung is due to the current centralized system peggunaan demand replenishment of petty cash money in

Jakarta from areas other than the city of Bandung Yogya or Semarang, such activities are charging small cash back will be slowed down.

3. Efforts to overcome the obstacles that happened was PT. Indosat Mega Media Bandung doing relocation or use other funds that have eyes the same budgets as needed and use a form of relocation budgets are approved by the manager who knows.

5.2 Suggestions

Judging from previous chapters, according to me:

1. the petty cash expenditures mechanism Procedures it is worth using the form taking cash in advance. To know that the amount of petty cash, and retrieval can be a comparison with the actual amount expended.
2. The obstacles that occur can be solved by relocating the costs incurred in order to want to ease in carrying out activities of small accounts payable procedure.
3. I agree with the efforts made PT. Indosat Mega Media Bandung in overcoming obstacles that have occurred. However, it is worth making a cash reserve for funding if there is a shortage of expenditure costs. Because according to me, if you're using another budget with an eye on the same budget, it could be the necessary requirements would reduce or make lack pay at a later date.

DAFTAR PUSTAKA

Bambang Hartono. 2013. Design and Implementation of Health Information System.

Ely Suhayati , Sri Dewi Anggadini ,. 2014. Akuntansi Dasar. Bandung: Penerbit Rekayasa Saints.

Mulyadi. 2013. Sistem Akuntansi. Yogyakata: STIE YKPN

Ida Nuraida. 2012. Manajement Administrasi Perkantoran. Yogyakarta: Kanisius.

Lilis Puspitawati. 2014 . Sistem Informasi Akuntansi. Yogyakarta: Graha Ilmu

Rumsari Hadi Sumarto. 2016 . Sekertaris Profesional. Yogyakarta: Kanisius.

Sri Mulyani. 2016. Sistem Informasi Manajemen Rumah Sakit: Analisis dan Perancangan. Bandung: Abdi Sistematika

*T. Siratai,. Justine. 2011. Anggaran sebagai alat bantu bagi Managemen. Jakarta: Gramedia Widiasarana Indonesia_*

www.academia.edu/9323342/sentralisasi_dan_desentralisasi_manajemen

www.google.co.id

www.scribd.com/doc/51447055/SISTEM-SENTRALISASI

Wati Aris Astuti. 2015. Modul Keuangan Dasar 2