

ABSTRACT

Mahmuda Intan Kumala. 2012, Thesis. Entitled: "Implementation Management Control Of Accepting Cash On sexy Accepting And Paying PT Semen Gresik (Persero) Ltd. "

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Key word : Cash Receipts and Management Control System

PT Semen Gresik (Persero) Ltd. is constituting moving manufacturing business at area about cement which formalized by Soekarno's President on 7th August 1957. Point to analysis study on management control to acceptance and cash expenditure, cash operation on PT Semen Gresik Ltd. is walking enough effective. Each month and each year PT Semen Gresik Ltd. always arranges estimation to its cash position, well via cash flow reporting and also cash budget, beside another main financial statements. Management control performing at PT Semen Gresik Ltd. is gone upon on good organization chart with task division, authority and clear accountability, so each individual in organizational knows authority bounds and takes on answer him in accordance with its job description. It has accomplished function or management role in cash operation area.

There is method even that utilized by writer in analysis data is descriptive method which is by describe and wording about cash acceptance management control on PT Semen Gresik Ltd. Gathered data type is data that gets qualitative character that consisting of primary data and secondary data. Data collecting tech in observational is utilize field research tech by interview and documentation tech.

After doing analysis, it can be concluded that cashes accepting management control on PT Semen Gresik Ltd. is applied according to procedure and corporate operation default already been established. Thus, firm can know cash fund flow comes in and issue cash and get to prevent task abuse deviation and authority. In make cash receiving report, firm utilizes direct method, one that on this method all accepting transactions elements cashes (particularly of operation activity), presented by detail in that reporting everyday, so it can give clear picture on the flow of cash receipts that have been acquired or are still planned.