

## **ABSTRACT**

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### **ANALYSIS OF PETTY CASH PROCEDURES IN SUPPORTING COMPANY OPERATIONAL ACTIVITIES AT PT INTEGRA KREASITAMA SOLUSINDO**

*This professional work report discusses the results of in-depth observations of petty cash management procedures at PT Integra Kreasitama Solusindo. The main objective of this professional work practice is to comprehensively analyze how an effective petty cash management system can support the smooth operation of the company. During the practice period, practitioners were actively involved in the process of recording petty cash expenditures, verifying transaction evidence, and preparing related financial reports. The implementation of accounting information systems (AIS) in this process is the main focus of the report, given the importance of technology in ensuring the accuracy and transparency of financial data. This report shows that the implementation of strict internal control principles, such as clear separation of duties and authorization, is key in preventing recording errors and misuse of funds. Nonetheless, the practitioners also identified a number of challenges faced in petty cash management, particularly related to the high volume of transactions and reliance on manual verification processes. To overcome these challenges, practitioners proposed several solutions, such as standardization of recording procedures and training in the use of more efficient accounting software.*

**Keywords:** Petty Cash, Accounting Information System, Internal Control System