

## **ABSTRACT**

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### **MANAGEMENT OF PETTY CASH AT PT BADAR JAYA SAKTI PONDOK AREN TANGERANG SELATAN**

*In order to compete, companies must be able to manage company funds according to a predetermined plan to assist managers in making the right decisions. An example of managing company funds is the use of petty cash funds, therefore companies must manage petty cash properly. If there is no daily management in small amounts, it can disrupt the smooth operation of the business. The research method used in this research is descriptive quantitative interview method, namely conducting direct question and answer by asking questions related to petty cash, interviews were conducted with Mr. Akbar as the Admin section at PT Badar Jaya Sakti (BJS). Documentation study is collecting additional data by attaching documents related to petty cash conducted by PT BJS. The data period used is June 2021 - August 2021. Petty cash management implemented by PT BJS is by using the fluctuating method (Fluctuation System). Where the petty cash account balance is not fixed, but fluctuates depending on the amount of filling and the amount of petty cash. Based on the problems that occurred at PT BJS, especially in the standard operating procedure for petty cash, errors often occurred in the form of inaccurate recording in the cash book and there were several methods that were not in accordance with standard operating procedures. Petty cash financial transaction procedures, help to avoid possible fraud by the parties involved.*

**Keywords:** Petty Cash, Petty Cash Management, Petty Cash Method