PROCEDURE OF CASH FLOWS REVENUE FROM SALES AT PT. PELABUHAN INDONESIA II, TANJUNG PRIOK.

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ABSTRACT:

In this Writing, the writer discusses about the procedure of cash flows revenue from sales by consideration that the basic goal of any applications of cash revenue is to minimize losses that occur in the company and establish a healthy and precise practices. Therefore procedures used at companies, among others, are such as cash immediately deposits to the bank, use of accounting records as sales journal and cash revenue journal. Also, parts which relate to property division, subdivision revenue & receivables, and subdivision of cash & bonds should be run by service users who wish to make payment of service usage, or purchase goods, are very necessary for the company. While the most critical phase is the documentation design used in the company and its each division that issue the documents the documents necessary for the company's cash revenue. The aim is to find out how and to which extent procedures for cash revenue from the applicable cash sale and know the internal controls implemented by the PT. Pelabuhan Indonesia II, Tanjung Priok.