

ABSTRACT

Planning and financial control in a company is important. It is not enough for a company to look good in a year was passed, but companies should always look ahead. One way is to plan activities along with the company's financial plan. This process is called the budgeting process, in which this process providing detailed financial analysis and aims to prevent shortages of working capital, improve profitability, and improve the performance of each unit in the company.

The Problem that arises in PT Mustika Jaya as an outsourcing company is the company's liquidity (short-term obligation). Liquidity can be identified from the statements of cash flows that can be said precisely when analyzed in a short span of time (such as daily or weekly). This research is trying to plan cash flow of PT Mustika Jaya for the years 2009-2011. Planning began with a project or sales target that would be obtained by PT Mustika Jaya. Then, the targets are modeled by analyzing the financial planning of the cost. By variable cost and the inflation rate which affect the pattern of the forecast, then the year 2009-2011 cash flow can be predicted by following the existing pattern. With these patterns obtained the cash flow of liquidity for the years 2009-2011. Results from studies of PT Mustika Jaya are actually have surplus cash but they are less good in the cash management. So that the company considers the lack of cash, especially when the day payroll.

Research did not stop until just planning, but this study also provides a system of planning and financial control that can be implemented in PT Mustika Jaya. The system is an application of liquidity cash flow and forecasting.

Keywords: Cash Flow, Liquidity, Budget