

## **ABSTRACT**

The focus of this study is System Analysis of Cash Receipt and Cash Payment at PT. Hasta Bayu. From the observation has been done, with directly come to the PT. Hasta Bayu through interview with Operational Manager and General Staff, the result indicate that source of cash receipt for PT. Hasta Bayu coming from cash selling, credit selling, cooperation selling with distributor and cash from project and otherwise the cash payment only come from material purchasing. System and procedure of cash receipt and cash payment has been implemented with good coordination among functional resources in PT. Hasta Bayu.

Key words : cash, system cash receipt, procedure cash receipt, system cash payment, procedure cash payment.

