

ANALYSIS OF THE DEVELOPMENT OF STANDARD OPERATING PROCEDURES (SOP) FOR THE COMPANY WORK PLAN AND BUDGET (RKAP) IN THE BUDGETING DIVISION OF PT PERSERO BATAM

STUDY PROGRAM
Accounting
(D3 Akuntansi)

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1 INTRODUCTION

Company Overview



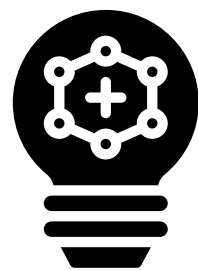
PT Persero Batam is a state-owned enterprise providing port, logistics, cargo, and industrial area services. The company handles numerous transactions with third-party vendors and service providers.

Problem Identification



- There is currently no Standard Operating Procedure (SOP) for the preparation of the Work Plan and Budget (RKAP).
- There is currently no clear division of duties within the Budgeting Division.
- The budget preparation process does not yet have a standardized workflow.
- Coordination between work units remains unstructured.

2 LITERATURE REVIEW



1. Standard Operating Procedure (SOP)

An SOP is a written guideline that serves as a reference for carrying out work effectively and efficiently.



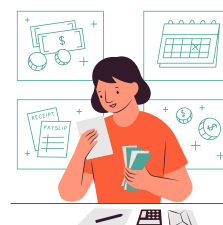
2. SOP Objectives

Standardize work processes.

Reduce work errors.

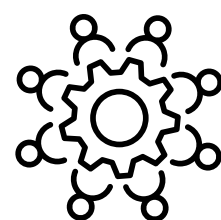
Increase efficiency.

Clarify employee responsibilities.



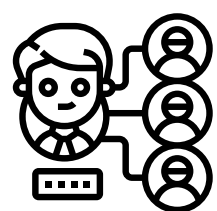
3. Budgeting

Budgeting is the process of preparing a budget to effectively plan, allocate, and control a company's resources.



4. RKAP

The RKAP is a planning document containing the work programs and budgets of each work unit, serving as the basis for the execution of the company's activities.



5. PT Persero Batam

PT Persero Batam is a state-owned enterprise (BUMN) engaged in integrated logistics services that utilizes an RKAP (Work Plan and Budget) as part of its corporate planning system.

3 PROBLEM And SOLUTION

Problem

There is currently no Standard Operating Procedure (SOP) for the preparation of the Work Plan and Budget (RKAP) within the Budgeting Division, resulting in a lack of standardization in the budget preparation process.



Solution

Developing a draft Standard Operating Procedure (SOP) for the preparation of the Work Plan and Budget (RKAP) within the Budgeting Division of PT Persero Batam.

4 REFERENCES

- Rahmawati. (2024). Standard Operating Procedures as Guidelines for the Implementation of Organizational Activities..
- Tajeri. (2023). Corporate Budgeting.
- Yuliati. (2024). Corporate Work Plan and Budget (RKAP).
- Handayani. (2021). Implementation of Standard Operating Procedures.
- Putri. (2020). Management of Organizational Operational Procedures and Policies.

ACCESS COMPLETE SOP DOKUMENT

Scan the QR code to access the full SOP dokument, workflow details, and supporting materials

