

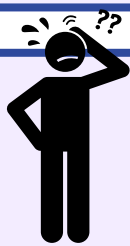
DEVELOPMENT OF STANDARD OPERATING PROCEDURES FOR INCOMING CASH, OUTGOING CASH, AND RECEIPTS DOCUMENTS IN THE FINANCE DIVISION OF PT JOLIN PERMATA BUANA

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COMPANY PROFILE

PT Jolin Permata Buana is located at Jalan R. Soeprapto, Puri Niaga Shopping Complex Block GG No. 15, Batuaji, Batam – Riau Islands. The company is engaged in real estate development, property, and contracting. Founded on April 23, 2015, PT Jolin Permata Buana is part of Cipta Group, known as one of the leading business groups in Batam.



BACKGROUND OF THE ISSUE

In processing sales and purchase transactions at PT Jolin Permata Buana, several issues have been identified that frequently occur within the finance division, such as non-sequential numbering of transaction receipts, data discrepancies, and data that is often not saved. Therefore, there is a need for standard operating procedures to govern these processes.



LITERATURE REVIEW

- SOPs are written guidelines designed to ensure that an organization’s activities are conducted in accordance with standards, maintain consistency, and improve work efficiency (Subandi et al., 2024).
- This document clarifies workflows, prevents miscommunication, and ensures the accuracy of financial data and payment authorizations (Al Hasin, 2022; Pramudya & Lukman, 2025).
- An accounting information system (AIS) is a system for processing accounting data to generate information for decision-making (Romney & Steinbart, 2021).



SOLUTION

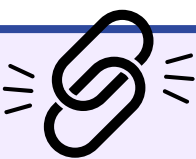
The recommended solution is to develop standard operating procedures (SOPs) as a standard framework for completing tasks in accordance with each employee’s responsibilities, from document receipt through final approval by the Director. The purpose of developing these SOPs is to reduce recording errors and improve the consistency and accuracy of the resulting data.

To access the complete SOP, scan the QR code shown here



CONCLUSION

Implementing structured SOPs at PT Jolin Permata Buana will set a clear standard for handling information. It ensures that regardless of who processes it—whether it is an experienced employee or a new intern—the final data remains accurate, reliable, and consistent across all departments.



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