

ABSTRACT

This study aims to determine the role of branch offices in being responsible for managing finances and policies and procedures related to financial management at the branch office of PT. Meridan Sejatisurya Plantation. This type of research is descriptive qualitative. Data collection techniques used are interview and documentation techniques. The results of the study indicate that the Branch Office of PT Meridian Sejatisurya Plantation has the authority to operate solely as a local sales organization under the direct supervision of the head office, generally does not hold inventory except for examples of the types of products offered for sale. In its implementation, a reciprocal account is needed between the head office and the branch office to accommodate transactions in making consolidated reports. Reciprocal accounts must be eliminated. Policies and procedures related to financial management at the branch office of PT. Meridan Sejatisurya Plantation are implemented in accordance with the policies in the Head Office of PT. Meridan Sejatisurya Plantation. The legal relationship between the parent company and the subsidiary is caused by the relationship between the parent and subsidiary through share ownership as regulated in Article 34 of Law No. 40 of 2007 concerning Limited Liability Companies.

Keywords: Financial Management Policies and Procedures