ABSTRACT

Maulana Wulandari. 2026. Analysis of Petty Cash Management on the Efficiency of Operational Expenditures at PT PLN UP2D Makassar. Undergraduate Thesis. Management Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Siti Aisyah and Alamsjah.

This study aims to analyze the effect of petty cash management on the efficiency of operational expenditures at PT PLN UP2D Makassar. The research employed a quantitative approach using descriptive and verificative methods. Data were collected through questionnaires, observations, interviews, and documentation involving employees responsible for petty cash management and operational expenditures. Data analysis was conducted using validity tests, reliability tests, multiple linear regression analysis, t-tests, F-tests, and the coefficient of determination (R^2). The results indicate that petty cash management, which includes usage procedures, supervision, documentation, and the timeliness of fund availability, has a positive and significant effect on the efficiency of operational expenditures. This is evidenced by the simultaneous test results showing an F-value of 18.742 with a significance level of 0.000 < 0.05. Furthermore, the coefficient of determination (R^2) value of 0.714 indicates that petty cash management explains 71.4% of the variation in operational expenditure efficiency, while the remaining 28.6% is influenced by other factors outside the scope of this study. Therefore, the better the petty cash management implemented by the company, the higher the level of operational expenditure efficiency achieved.

Keywords: *Petty Cash Management, Operational Expenditure Efficiency, PT PLN UP2D Makassar.*