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**ANGGARAN SEBAGAI ALAT PERENCANAAN DAN PENGENDALIAN DI PT INDOMOBIL SUZUKI INTERNATIONAL**

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For a company to survive in an automotive industry, the company has to have some special requirements which are orientated to pricing, quality and delivery time. In this matter, PT Indomobil Suzuki International as an automotive company with brand 'Suzuki' has to have a strong strategy and with the help of management skill in order to increase the profit of the company. One of the aspects for the company to generate the strategy is a control of management. The control of management has a purpose to ensure that people who are being observed are able to implement the company's strategy. For the implemented strategy to succeed, the company has to have an excellent control of management that can be done with a planning and the control of financial.

With this research thesis, PT Indomobil Suzuki International's system of financial is analyzed, whether the system has functioned as a device for planning and control of management. The analyses used are qualitative analysis from the observation of data and interview in PT Indomobil Suzuki International.

From the result of research and analysis at PT Indomobil Suzuki International, several points can be concluded: PT Indomobil Suzuki International divided its structure of organization in accordance to its responsibility. All division involved from lower manager to senior manager are required to make work plan and budget. At PT Indomobil Suzuki International, section management accounting is responsible as a budget department whose is to do coordinator, budget administrator and budget evaluation. In PT Indomobil Suzuki International's budget there is 2 type of budget that has to be planned after the working plan has been arranged, there are operating expenses and capital expenditure. Budgeting in PT Indomobil Suzuki International has not been used as a basic for evaluation.

***Keywords : delivery time, section, operating expenses, capital expenditure, management accounting***