

ABSTRAK**ANALISIS PENERAPAN SISTEM INFORMASI AKUNTANSI
PENERIMAAN KAS
(Studi Kasus di Klinik Adhiwarga PKBI DIY)**

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2017

Penelitian ini bertujuan untuk menganalisis penerapan sistem informasi akuntansi penerimaan kas pada Klinik Adhiwarga PKBI DIY. Penelitian ini penting untuk memberikan saran Klinik Adhiwarga PKBI DIY. Saran sistem informasi akuntansi penerimaan kas Klinik Adhiwarga PKBI DIY akan dipertimbangan dalam perencanaan sistem informasi akuntansi yang baru. Sistem tersebut dapat memenuhi kebutuhan informasi klinik yang sesuai dengan karakteristik sistem informasi akuntansi penerimaan kas klinik yang memadai.

Jenis penelitian ini adalah studi kasus. Metode penelitian yang digunakan adalah metode campuran. Teknik pengumpulan data yang digunakan untuk kualitatif adalah wawancara, observasi dan dokumentasi. Pada kuantitatif teknik pengumpulan datanya menggunakan kuesioner. Teknik analisis data yang digunakan adalah teknik triangulasi dengan sumber dan metode. Karakteristik kegunaan (*usefulness*), keandalan (*reliability*), kapasitas (*capacity*), kesederhanaan (*simplicity*) dan fleksibilitas (*flexibility*) menggunakan teknik triangulasi dengan sumber dan metode. Karakteristik layanan pelanggan (*customer service*) menggunakan teknik analisis metode *servqual*.

Hasil penelitian ini menunjukkan bahwa ada enam karakteristik dalam sistem penerimaan kas. Karakteristik kegunaan (*usefulness*), keandalan (*reliability*), kesederhanaan (*simplicity*) dan fleksibilitas (*flexibility*) sudah memadai. Karakteristik layanan pelanggan (*customer service*) dan kapasitas (*capacity*) belum memadai karena ada kriteria yang tidak memenuhi penerapan karakteristik sistem informasi akuntansi penerimaan kas di Klinik Adhiwarga PKBI DIY.

ABSTRACT

**ANALYZING THE IMPLEMENTATION OF ACCOUNTING
INFORMATION SYSTEM ON CASH RECEIPTS
(A Case Study in Clinic Adhiwarga PKBI DIY)**

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The purpose of this research is to analyze the implementation of accounting information system on cash receipts in Clinic Adhiwarga PKBI DIY. The research is important because it give suggestion for Clinic Adhiwarga PKBI DIY. The suggestion of accounting information system on cash receipts of Clinic Adhiwarga PKBI DIY will be considered in the planning of new accounting information system. The system can fulfill the needs of clinic information that is appropriate with the characteristics of accounting information systems on sufficient cash receipts in clinic.

This is a case study. Research method used was mixed method. Data collection techniques used for qualitative data collections techniques were interviews, observation and documentation. For quantitative data collection techniques was questionnaires data analysis. Technique used were source and method triangulation for characteristics of usefulness, reliability, capacity, simplicity and flexibility. The characteristic of customer service using servqual method analysis techniques.

The result showed that there were six characteristics at cash receipts system. The characteristics of the usefulness, reliability, simplicity and flexibility were sufficient. The characteristics of customer service and capacity have not been sufficient because there were criteria that do not fulfill the implementation of the characteristics of accounting information system on cash receipts in Clinic Adhiwarga PKBI DIY.