

## ABSTRAK

### **EVALUASI SISTEM INFORMASI AKUNTANSI PENERIMAAN KAS** (Studi Kasus Sanggar Anak Alam Yogyakarta)

**Agata Nadhea**  
**NIM : 132114108**  
**Universitas Sanata Dharma**  
**Yogyakarta**  
**2017**

Penelitian ini bertujuan untuk mengevaluasi seberapa memadai sistem informasi akuntansi penerimaan Sanggar Anak Alam Yogyakarta. Penelitian ini penting untuk memberikan rekomendasi pada Sanggar Anak Alam tentang sistem yang digunakan dan pengumpulan data yang lengkap dan tepat waktu. Rekomendasi akan dipertimbangkan dalam perbaikan proses sistem informasi akuntansi Sanggar Anak Alam kedepannya.

Jenis penelitian ini adalah studi kasus. Data yang digunakan diperoleh dengan cara wawancara, observasi, dan dokumentasi. Untuk mencapai tujuan penelitian, peneliti melakukan perbandingan antara teori dengan praktik di Sanggar Anak Alam Yogyakarta.

Hasil penelitian ini menunjukkan bahwa dalam praktiknya Sanggar Anak Alam belum sepenuhnya memadai. Komponen orang, prosedur dan instruksi, perangkat lunak, infrastruktur dan pengendalian internal sudah memadai, sedangkan komponen data belum memadai karena ada kriteria yang tidak memenuhi penerapan komponen sistem informasi akuntansi penerimaan kas pada Sanggar Anak Alam.

## ABSTRACT

### **The Evaluation of Accounting Information Systems on Cash Receipts**

**(A Case Study of Sanggar Anak Alam Yogyakarta)**

**Agata Nadhea**  
**Student Number : 132114108**  
**Sanata Dharma University**  
**Yogyakarta**  
**2017**

The purpose of this study is to evaluate whether the accounting information systems on cash receipts are utilized accordingly in Sanggar Anak Alam. This research is important in term of providing recommendations on how they could possibly improve their accounting information systems. It should be noted that those recommendations would be beneficial for Sanggar Anak Alam to improve their process of accounting information systems on cash receipts in the future.

The researcher believed that case study would be sufficient to offer in-depth description about the chosen case. Provided that reason, the researcher utilized interview, observation, and document analysis as the data gathering instruments. Additionally, the researcher did the extensive comparison between theories and real world practice in Sanggar Anak Alam.

The results of the study indicated that, in real world practice, Sanggar Anak Alam had utilized accounting information systems on cash receipts accordingly, but there was still one component which did not meet the ideal criteria. The component of people, procedure, instruction, software, infrastructure, and internal control were already utilized accordingly. On the other hand, the data component had not been utilized accordingly. Some aspects of the data component in Sanggar Anak Alam did not met the ideal implementation criteria of accounting information systems on cash receipts.