

ABSTRAK

EVALUASI SISTEM AKUNTANSI PEMBELIAN BAHAN BAKU

Studi kasus pada PT. PRIMISSIMA YOGYAKARTA

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Penelitian ini bertujuan untuk mengetahui bagaimana pelaksanaan sistem akuntansi pembelian bahan baku, serta mengetahui keefektifan sistem pengendalian intern dalam sistem akuntansi pembelian bahan baku pada PT. PRIMISSIMA Yogyakarta. Jenis penelitian yang dilakukan adalah studi kasus. Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi, dan kuesioner.

Analisis data dilakukan dengan cara mendeskripsikan sistem akuntansi pembelian bahan baku pada PT. PRIMISSIMA, yang meliputi: a) deskripsi fungsi-fungsi yang terkait, b) deskripsi prosedur-prosedur, c) deskripsi dokumen-dokumen yang digunakan, d) deskripsi catatan-catatan yang digunakan. Untuk mengetahui efektivitas sistem pengendalian intern dalam sistem akuntansi pembelian bahan baku, digunakan *attribute sampling* dengan model *Stop-or-Go sampling* untuk pengujian kepatuhan. Dalam pengujian kepatuhan, digunakan tingkat keandalan 95% dan tingkat kesalahan maksimum yang dapat diterima (DUPL) sebesar 5%.

Dari pengujian terhadap 60 sampel tidak ditemukan kesalahan, dan diperoleh AUPL sebesar 5%. Oleh karena AUPL = DUPL, maka dapat diambil kesimpulan bahwa sistem pengendalian intern dalam sistem akuntansi pembelian bahan baku PT. PRIMISSIMA sudah efektif.

ABSTRACT

EVALUATION OF PURCHASING ACCOUNTING SYSTEM OF RAW MATERIAL

Case Study at PT. Primissima Yogyakarta

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This research aimed to know how the implementation of purchasing system of raw material was, and to know the effectiveness of internal control system of the purchasing accounting system of raw material in PT. PRIMISSIMA Yogyakarta was. The type of research conducted was case study. The techniques of data collecting used were interview, documentation, and questionnaire.

The data analysis was conducted by describing the accounting system in raw material buying in PT. PRIMISSIMA, consisting of: a) descriptions of the related functions, b) descriptions of procedures, descriptions of documents which were used, d) descriptions of the records used. To know the effectiveness of internal control system of accounting system in raw material buying, the attribute sampling by Stop-or-Go sampling model was used to test the compliance. In the compliance test, it was used the reliability level of 95% and the maximum level of fault which was receivable (DUPL) of 5%.

From the result of testing, there were 60 samples which were found no deviations, and it was gained AUPL of 5%. Thus AUPL=DUPL, therefore it could be concluded that the internal control system in accounting system of raw material buying in PT. PRIMISSIMA had been effective.