

ABSTRAK

EVALUASI TERHADAP RESIKO KEAMANAN SISTEM PENGENDALIAN INTERN PADA SISTEM INFORMASI AKUNTANSI PEMBELIAN (Studi kasus pada PT. Mondrian)

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Penelitian ini bertujuan untuk: (1) mengetahui sistem informasi akuntansi pembelian PT. Mondrian (2) mengetahui tingkat risiko keamanan sistem pengendalian intern dalam perusahaan

Jenis penelitian yang digunakan adalah penelitian historis, normatif dan studi kasus. Teknik pengumpulan data yang digunakan adalah wawancara dan kuesioner. Teknik analisis data yang digunakan adalah (1) analisis deskriptif struktur organisasi, jabatan, wewenang dan prosedur pembelian (2) menentukan kriteria penilaian terhadap pelaksanaan pengendalian.

Berdasarkan hasil penelitian diperoleh kesimpulan sebagai berikut: (1) tingkat risiko keamanan PT. Mondrian berada pada tingkat sedang (2) terdapat enam komponen pengendalian yang menunjukkan angka sedang.

ABSTRACT

EVALUATION TOWARD SECURITY RISK OF INTERNAL CONTROL SYSTEM IN THE PURCHASING ACCOUNTING INFORMATION SYSTEM (A Case Study at PT. Mondrian)

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The aims of this research were: (1) to know the purchasing accounting information system at PT. Mondrian (2) to know the security risk level of internal control system in the company.

The types of this research were historical study, normative and case study. The data collection techniques used were interview and questionnaire. The data analysis techniques used were (1) descriptive analysis on organization structure, function, authority and purchasing procedure (2) determining evaluation criteria towards control implementation.

Based on the result it was obtained the conclusion as follows: (1) the security risk level of PT. Mondrian was in medium level (2) there were six control components that showed medium number.