

ABSTRAK
EVALUASI IMPLEMENTASI SISTEM AKUNTANSI
PERSEDIAAN BAHAN BAKU

Studi Kasus pada Perusahaan Pertenunan Santa Maria Boro

Florensia Tri Lestari Budiharti
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2002

Tujuan penelitian ini adalah: (1) untuk mengetahui apakah sistem akuntansi persediaan bahan baku pada pertenunan Santa Maria sudah baik (2) untuk mengetahui apakah pengendalian intern dalam sistem akuntansi persediaan bahan baku pada pertenunan Santa Maria sudah efektif.

Penelitian ini dilakukan di Perusahaan Pertenunan Santa Maria yang beralamat di daerah Boro, Kelurahan Banjarasri, Kecamatan Kalibawang, Kabupaten Kulon Progo, Daerah Istimewa Yogyakarta pada bulan Oktober sampai dengan November 2001. Teknik pengumpulan data yang digunakan adalah observasi, wawancara dan dokumentasi.

Untuk menjawab permasalahan diatas dilakukan analisis deskriptif mengenai sistem akuntansi persediaan bahan baku yang dilakukan oleh perusahaan dan uji kepatuhan terhadap sistem pengendalian intern terhadap tanda tangan / otorisasi dari pejabat yang berwenang.

Hasil penelitian menunjukkan bahwa: (1) sistem akuntansi persediaan bahan baku pada perusahaan pertenunan Santa Maria Boro sudah baik, struktur organisasi perusahaan sudah terdapat pemisahan fungsional secara tegas, sudah ada sistem otorisasi dan prosedur pencatatan yang memberikan perlindungan terhadap persediaan bahan baku, sudah ada praktek yang sehat dalam pelaksanaan sistem akuntansi persediaan bahan baku. Dalam perekrutan karyawan perusahaan sudah memperhitungkan pentingnya kompetensi karyawan yang disesuaikan dengan kebutuhan, tugas dan wewenang. (2) pengendalian intern dalam sistem akuntansi persediaan bahan baku pada pertenunan Santa Maria sudah efektif.

ABSTRACT
**An Evaluation on the Implementation of The Accounting
System on Raw Materials Inventory**

A Case Study At "Santa Maria Boro" Textile Company

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The aims of this research were to know whether or not: 1) the accounting system on raw materials inventory at "Santa Maria Boro" Textile Company was implemented well. 2) the internal control system in the accounting system on raw materials inventory at "Santa Maria Boro" Textile Company was effective.

The research was conducted at "Santa Maria Boro" Textile Company in Boro, Yogyakarta, Oktober-November 2001. The data collecting techniques used were observation, interviews and dokumentary study .

To find out the answer of the problems above, the researcher used descriptive analysis regarding the accounting system on raw materials conducted by the company, and compliance test about the internal control system toward the signature/ authorization from ones who had an authority of doing so.

The findings were: (1) the accounting system on raw materials inventory at "Santa Maria Boro" Textile Company was implemented well, the organization structure of the company had already implemented strickly fuctional separation, there was a system of authorization and procedure for registration that giving the protection toward the raw materials inventory, there was a good practice on executing the accounting system on raw materials inventory. In recruiting officials employee, the company had already calculated the importance of officials employee competencies that should be fixed with requirements, job and authority. (2) The internal control system in the accounting system on raw materials inventory at "Santa Maria Boro" was effective.