

ABSTRAK

EVALUASI SISTEM PENGENDALIAN INTERN PADA SISTEM AKUNTANSI PEMBELIAN Studi Kasus pada Perusahaan Pertenunan Santa Maria Boro

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Tujuan dari penelitian ini untuk (1) mengetahui apakah sistem pengendalian intern dalam sistem akuntansi pembelian kredit pada Pertenunan Santa Maria Boro sudah sesuai dengan teori; (2) mengetahui apakah sistem pengendalian intern dalam sistem akuntansi pembelian kredit pada Perusahaan Pertenunan Santa Maria Boro sudah dilaksanakan secara efektif.

Jenis penelitian yang dilakukan adalah studi kasus. Teknik pengumpulan data dilakukan dengan dokumentasi, wawancara, observasi, kuesioner. Teknik analisis data yang digunakan ada dua macam. Pertama, mendeskripsikan tentang sistem akuntansi pembelian yang terdapat pada perusahaan. Kedua, melakukan pengujian pengendalian terhadap sistem pengendalian intern menggunakan metode *stop-or-go-sampling* dengan *Desired Upper Precision Limit* (DUPL) 5% dan tingkat keandalan (R) 95%.

Hasil penelitian menunjukkan bahwa penerapan sistem akuntansi pada Perusahaan Pertenunan Santa Maria Boro sudah sesuai dengan teori dan sistem pengendalian intern pun dinilai sudah efektif. Berdasarkan pengujian pengendalian terhadap sistem pengendalian intern diperoleh AUPL=5%, yang berarti bahwa DUPL=AUPL. Hal tersebut membuktikan bahwa sistem pengendalian intern sudah efektif.

ABSTRACT

**AN EVALUATION OF INTERNAL CONTROL SYSTEM
ON PURCHASE ACCOUNTING SYSTEM
A Case Study at Santa Maria Boro Weaving Company**

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The purposes of this research were to (1) identify whether the internal control system of credit purchase accounting system at Santa Maria Boro Weaving Company had been in line with theory; (2) identify whether the internal control system of credit purchase accounting system at Santa Maria Boro Weaving Company had been done effectively.

This research was case study. The techniques of data collecting were documentation, interview, observation, questionnaires. The techniques of data analysis used were two kinds. First, describing the purchase accounting system at the company. Second, doing compliance test on the internal control system using stop-or-go-sampling method based on Desired Upper Precision Limit of 5% and Confidence Level of 95%.

The result of the research showed that credit purchase accounting system at Santa Maria Boro Weaving Company was in line with the theory and the internal control system was effective. Based on compliance test on the internal control system it was obtained AUPL = 5%, meaning that DUPL = AUPL. It proved that internal control system was already effective.