

ABSTRAK

ANALISIS SISTEM INFORMASI AKUNTANSI PENJUALAN TUNAI (Studi Kasus di Gardena *Department Store & Supermarket* Yogyakarta)

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Penelitian ini bertujuan untuk: (1) mengetahui bagaimana penerapan sistem informasi akuntansi penjualan tunai pada Gardena *Department Store & Supermarket* Yogyakarta, (2) mengetahui apakah sistem informasi akuntansi penjualan tunai pada Gardena *Department Store & Supermarket* Yogyakarta sudah sesuai menurut analisis PIECES dan berdasarkan unsur-unsur pengendalian internal menurut Romney & Steinbart tahun 2015.

Jenis penelitian yang adalah studi kasus dengan teknik pengumpulan data yang digunakan yaitu wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan untuk menjawab rumusan masalah yang pertama adalah dengan mendeskripsikan sistem informasi akuntansi penjualan tunai yang diterapkan pada Gardena *Department Store & Supermarket* Yogyakarta. Rumusan masalah yang kedua dijawab dengan menganalisis sistem informasi akuntansi penjualan tunai dengan menggunakan teori PIECES dan menurut pengendalian internal Romney & Steinbart tahun 2015.

Hasil penelitian menunjukkan bahwa Gardena *Department Store & Supermarket* Yogyakarta telah menerapkan sistem informasi akuntansi penjualan tunai sesuai dengan teori PIECES dan pengendalian internal sesuai menurut teori Romney & Steinbart tahun 2015.

ABSTRACT

Analysis Of Accounting Information System on Cash Sales (Case Study In Gardena *Department Store & Supermarket* Yogyakarta)

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This study aimed to: (1) know the cash sales of accounting information system applied in Gardena *Department Store & Supermarket* Yogyakarta, (2) to know that accounting information system of cash sales in Gardena *Department Store & Supermarket* Yogyakarta in accordance with PIECES analysis and based on the elements of internal control according to Romney & Steinbart in 2015.

Type of research used was case study with data collection technique used were interview, observation, and documentation. Data analysis techniques used to answer the formulation of the first problem was by describe the accounting information system of cash sales in Gardena *Department Store & Supermarket* Yogyakarta. the formulation of the second problem was answered by analyzing the accounting information system of cash sales with the theory of PIECES and based on the elements of internal control according to Romney & Steinbart in 2015.

The results proved that Gardena *Department Store & Supermarket* Yogyakarta has applied accounting information system of cash sales in accordance with the theory of PIECES and based on the elements of internal control according to Romney & Steinbart in 2015.