

ABSTRAK**EVALUASI PENERAPAN SISTEM INFORMASI AKUNTANSI DI
INDONESIAN VISUAL ART ARCHIVE**

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Penerapan sistem informasi akuntansi terkadang memiliki permasalahan, seperti belum tercapainya tujuan sistem informasi akuntansi. Permasalahan dapat muncul karena belum terpenuhinya komponen sistem informasi akuntansi, yaitu orang, prosedur dan petunjuk, data, perangkat lunak, infrastruktur teknologi informasi, dan pengendalian internal. Penelitian bertujuan untuk mengevaluasi penerapan sistem informasi akuntansi dalam mencapai tujuan sistem informasi dan mengevaluasi pengendalian internal dalam sistem informasi akuntansi pada buku besar dan sistem pelaporan di Indonesian Visual Art Archive akuntansi di Indonesian Visual Art Archive.

Jenis penelitian ini ialah kualitatif. Data yang digunakan diperoleh dengan cara wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan peneliti adalah analisis deskriptif: *compiling*, *reassembling*, dan *interpreting*.

Hasil penelitian pada skripsi menunjukkan bahwa penerapan sistem informasi akuntansi di Indonesian Visual Art Archive belum sepenuhnya sesuai dengan kriteria, sehingga belum mampu mencapai tujuan sistem informasi. Hal ini dikarenakan terdapat komponen sistem informasi akuntansi yang belum sesuai dengan kriteria, yaitu pengendalian internal belum terdapat keamanan untuk perangkat lunak dan infrastruktur teknologi. Sehingga, salah satu tujuan sistem informasi akuntansi belum sesuai dengan kriteria, yaitu *security*. Pengendalian internal dalam sistem informasi akuntansi pada buku besar dan sistem pelaporan juga belum sepenuhnya sesuai dengan kriteria, dikarenakan standar penyusunan laporan keuangan di Indonesian Visual Art Archive belum diperbarui sehingga masih memungkinkan munculnya ancaman yang terjadi.

Kata Kunci: Evaluasi, Sistem Informasi Akuntansi, Komponen Sistem Informasi Akuntansi, Tujuan Sistem Informasi Akuntansi

ABSTRACT

EVALUATION OF ACCOUNTING INFORMATION SYSTEM APPLICATION IN INDONESIAN VISUAL ART ARCHIVE

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The application of accounting information systems sometimes has problems, such as not achieving the objectives of the accounting information system. Problems can arise because the components of the accounting information system have not been fulfilled, namely people, procedures and instructions, data, software, information technology infrastructure, and internal control. This study aims to evaluate the application of accounting information systems in achieving the objectives of information systems and evaluate internal controls in accounting information systems in the general ledger and reporting systems in the Indonesian Visual Art Archive accounting in the Indonesian Visual Art Archive.

This type of research is qualitative. The data used were obtained by means of interviews, observation, and documentation. The data analysis technique used by researchers is descriptive analysis: compiling, reassembling, and interpreting.

The results of the research on the thesis indicate that the application of the accounting information system in the Indonesian Visual Art Archive has not fully complied with the criteria, so it has not been able to achieve the objectives of the information system. This is because there are components of the accounting information system that do not meet the criteria, namely internal control does not yet have security for software and technology infrastructure. Thus, one of the objectives of the accounting information system is not in accordance with the criteria, namely security. Internal control in the accounting information system in the general ledger and reporting system is also not fully in accordance with the criteria, because the preparation of financial reporting standards in the Indonesian Visual Arts Archives, thus allowing the emergence of threats that occur.

Keywords: Evaluation, Accounting Information Systems, Components of Accounting Information Systems, Objectives of Accounting Information System