

ABSTRAK

EVALUASI SISTEM INFORMASI AKUNTANSI PENJUALAN TUNAI (Studi Kasus di Hans Minimarket)

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Penelitian ini dilatar belakangi hasil pengamatan dan pengalaman peneliti, yakni mengevaluasi sistem informasi akuntansi penjualan tunai dan penilaian pengendalian internal sistem informasi akuntansi penjualan tunai di Hans Minimarket. Tujuan penelitian ini adalah untuk mengetahui sistem informasi akuntansi penjualan tunai dan mengetahui penilaian pengendalian internal di Hans Minimarket.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan dokumentasi, wawancara, observasi dan kuesioner. Teknik analisis data yang digunakan yakni dengan cara (1) mendeskripsikan dan memahami sistem informasi akuntansi penjualan tunai, (2) membandingkan hasil temuan lapangan dengan kajian teori yang memenuhi unsur sistem informasi akuntansi penjualan tunai, (3) melakukan penilaian pengendalian internal sistem informasi akuntansi penjualan tunai.

Hasil dari penelitian menunjukkan bahwa Hans Minimarket telah menerapkan sistem informasi akuntansi penjualan tunai dengan baik. Berdasarkan penilaian pengendalian internal sistem yang ada di Hans Minimarket sudah sangat memadai.

Kata Kunci: sistem, informasi, akuntansi, penjualan tunai.

ABSTRACT

THE EVALUATION OF CASH SALES ACCOUNTING
INFORMATION SYSTEM
(A case Study at Hans Minimarket)

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This research is based on the results of observations and experiences of researchers, which was evaluating the cash sales accounting information system and assessing the internal control of the cash sales accounting information system at Hans Minimarket. The purpose of this study was to determine the cash sales accounting information system and to determine the assessment of internal control at Hans Minimarket.

This type of research is a case study. Data were obtained by documentation, interviews, observation and questionnaires. The data analysis technique used were (1) describing and understanding the cash sales accounting information system, (2) comparing the results of field findings with theoretical studies that fulfill the elements of the cash sales accounting information system, (3) assessing the internal control of the cash sales accounting information system.

The results of the study show that Hans Minimarket has implemented a cash sales accounting information system with good and based on the assessment of the internal control system in Hans Minimarket it is very sufficient.

Keywords: system, information, accounting, cash sales.