

ABSTRAK

ANALISIS DAN PENGEMBANGAN SISTEM AKUNTANSI PENJUALAN TUNAI PADA “ASTAJAVA ROASTERY”

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Penelitian ini bertujuan untuk mengetahui: (1) alur sistem akuntansi penjualan tunai di “Astajava Roastery” saat ini; (2) penerapan sistem akuntansi penjualan tunai di “Astajava Roastery” sudah sesuai dibandingkan dengan teori sistem akuntansi penjualan tunai; (3) rancangan sistem akuntansi penjualan tunai yang sesuai untuk “Astajava Roastery”.

Jenis penelitian ini adalah penelitian *Research and Development (R&D)* yang dilakukan dari bulan September 2020 sampai dengan bulan November 2020. Penelitian dilakukan di “Astajava Roastery” yang terletak di Jl. Palagan Tentara Pelajar KM 9, Sariharjo, Ngaglik, Sleman.

Hasil penelitian menunjukkan bahwa: (1) sebagian besar fungsi yang terkait penjualan tunai dilakukan oleh satu orang, prosedur pencatatan penjualan tunai yang digunakan masih sederhana, pembukuan bersifat rekap harian tanpa ada penjurnalan setiap transaksi; (2) jika dibandingkan dengan teori sistem akuntansi penjualan tunai, ditemukan bahwa catatan yang digunakan masih sederhana dan pembagian fungsi yang terkait penjualan tunai masih kurang; (3) usulan perubahan sistem akuntansi penjualan tunai pada “Astajava Roastery” yaitu: memisah fungsi penjualan dengan fungsi penerimaan kas; menambahkan prosedur pencatatan jurnal; membuat laporan harian dan bulanan otomatis.

Kata kunci: analisis dan pengembangan, sistem akuntansi, penjualan tunai.

ABSTRACT

**ANALYSIS AND DEVELOPMENT OF CASH SALES ACCOUNTING SYSTEM AT
“ASTAJAVA ROASTERY”**

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This research was aimed at discovering: (1) the current cash sales accounting system looks like in "Astajava Roastery"; (2) the application of the cash sales accounting information system at "Astajava Roastery" in line with the theory of the cash sales accounting information system; and (3) the most suitable design of the cash sales accounting information system for "Astajava Roastery".

The research employed a Research and Development (R&D) method, which was conducted from September 2020 to November 2020. The research was conducted at "Astajava Roastery", which is located on Jl. Palagan Tentara Pelajar KM 9, Sariharjo, Ngaglik, Sleman.

The research findings could be concluded that: (1) most of the functions related to cash sales were carried out by one person, the sales recording procedure adopted was still simple, the bookkeeping dealt with a daily recapitulation without any journalizing of each transaction; (2) Compared with the theory of cash sales accounting system, it was found that the records used were still simple and the division of functions related to cash sales was still lacking; (3) Suggested changes to the cash sales accounting system at "Astajava Roastery" were separating the sales function from the cash receipt function, adding a journal entry procedure, and creating automatic daily and monthly reports.

Keywords: *analysis and development, accounting system, cash sales*