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Tujuan penelitian ini adalah untuk mengetahui: (1) bagaimana penerapan sistem informasi akuntansi penjualan tunai pada Apotek Bhakti Raphi Farma; (2) efektivitas penerapan sistem informasi akuntansi penjualan tunai pada Apotek Bhakti Raphi Farma sudah efektif atau belum. Pendekatan penelitian ini adalah kualitatif. Waktu penelitian ini adalah bulan Januari sampai dengan April 2025. Metode pengumpulan data adalah wawancara dan dokumentasi. Teknik analisis data adalah deskriptif dan komparatif.

Hasil penelitian menunjukkan bahwa: (1) penerapan sistem informasi akuntansi penjualan tunai di Apotek Bhakti Raphi Farma sudah berjalan cukup baik, namun masih perlu dilakukan optimalisasi; (2) penerapan sistem informasi akuntansi secara umum belum efektif.

Sistem informasi akuntansi, penjualan tunai



ABSTRACT

EVALUATION OF THE IMPLEMENTATION OF THE CASH SALES ACCOUNTING INFORMATION SYSTEM AT BHAKTI RAPHI FARMA PHARMACY YOGYAKARTA

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The purpose of this study was to determine: (1) how the implementation of the cash sales accounting information system at the Bhakti Raphi Farma Pharmacy; (2) the effectiveness of the implementation of the cash sales accounting information system at the Bhakti Raphi Farma Pharmacy has been effective or not. The approach to this study is qualitative. The time of this study was January to April 2025. The data collection method was interviews and documentation. The data analysis technique was descriptive and comparative. The results of the study showed that: (1) the implementation of the cash sales accounting information system at the Bhakti Raphi Farma Pharmacy has been running quite well, but still needs to be optimized; (2) the implementation of the accounting information system in general has not been effective.

Keywords: *Accounting information system, cash sales*

