

## **ABSTRACT**

Suhendra, 2015. Analysis and Design of Accounting Information Systems of Receipts and Cash Expenditure In Business Centre UIN Malang. Thesis, Department of Accounting, Faculty of Economics, State Islamic University (UIN) Maulana Malik Ibrahim Malang. Supervisor: Zuraidah.SE., MSA

Keywords: Accounting Information Systems, Cash Receipts and Expenditure.

Cash Receipts and Expenditure in SIA required for effective and efficient procedures so that researcher in this study and took the formulation of the problem "How to Design and Implementation of Accounting Information Systems of Cash Receipts and Expenditures on Business Center of UIN Malang". The purpose of this study were: To analyze the implementation and making accounting information system design of cash receipts and Expenditure in the Business Centre of UIN Malang.

This study used a qualitative descriptive approach and case study. The data collection techniques used were interviews and documentation. Analysis of the data in this study was to record data from interviews and documentation, organizing data, sifting to answer the problem formulation then searched and fund meanings associated with the formulation of the problem.

The results showed that the Accounting Information Systems of Cash Receipts and Expenditures applied in Business Centre UIN Malang was not effective and adequate. This was evident from the absence of separation of the functions of Accounting, Cash Receipts and Cash Expenditures that would allow for cheating.