

ABSTRACT

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ABSTRACT

Every organization requires accounting information system that has been planned and supervised well, to control the entry or exit of financial, accounting information systems, organizational goals will be achieved. an information system to record and report business transactions flow of funds in the Organization, and generate financial statements to support management decision making.

The purpose of this research was to analyze the effectiveness of the accounting information systems application in order to control design and financial planning, accounting information systems, there is already and how accounting information systems has been running effectively as a provider of information for internal control. The object of this research is the Foundation of Al-Inayah Purwosari. Testing is done by analyzing the accounting information system of organisational structures, documents, internal control systems and financial statements were produced. The methods used in this study is a. qualitative analysis descriptive, while based on the source using primary and secondary data.

The results showed the system accounting information for planning and controlling the finances at the Foundation Al-Inayah Purwosari yet so adequately, because still not fit and has not met the principal elements of a system of accounting information, namely human resources, equipment, forms/documents, records, procedures and financial statements that apply PSAK 45, but there is an effort of the Foundation Al-Inayah in fulfilling procedures in internal control. Therefore, to date the system accounting information for planning and controlling the finances at the Foundation Al-Inayah yet can run effectively.

Keywords: accounting information systems, internal controls, effectiveness, Foundation