

ABSTRACT

Ari Diah Permana 2011 Thesis. Title: "Evaluation and Information Systems Design of Credit Sales Accounting at KUD" BATU "

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This study aimed to evaluate and design the credits sales accounting information systems applied in KUD "BATU" primarily on internal credit sales transactions. the discussion was done by evaluating the entire system, especially in credit sales at KUD "BATU" with existing theories.

This type of research was qualitative descriptive. The aim was to describe systematically about the research focus, namely on internal credit sales. Data obtained were through observation to study sites, interviews, and evaluation of the documents related to credit sales procedures. Data obtained in short profile of KUD "BATU, organizational structure, *Job Description*, *Standard Operating Procedure* (SOP) of KUD" BATU "and other documents required.

The results showed that credit sales system used by KUD "BATU" was implementation of computerized system, by job description of KUD "BATU" still need to be reviewed because of the persistence of the unconformity between the structure of the existing job description, chart of accounts in KUD did not use classification categories and types in the determination numbersdigit, and procedurally of credit sales had several problems associated with repayment delays that had an impact on the lessfinance