This study aims to determine how the accounting information system implementation Cooperative Agro Niaga Indonesia Sharia (Kanindo) East Java to improve the effectiveness of the internal control system in the cash receipts and disbursements procedures.

This study uses a case study approach. The method of data collection was done by direct observation in the object of research, i.e., the Shariah Cooperative Agro Niaga Indonesia East Java to obtain the data corresponding data collection techniques. The data used in this study is primary data, merupaan data obtained directly from the company through interviews, observation, and documentation are then processed and concluded. The analysis used in this study is a qualitative analysis, the analysis is done by finding the strengths and weaknesses of Accounting Information Systems and Internal Control Systems in the company.

The results of this study indicate that the cycle of cash receipts and cash disbursements cycle there are several things that need to be improved in terms of,

(1) Financial Reporting,
(2) Routine,
(3) debt.

Based on these findings suggested for the part involved in the cycle of cash receipts and cash penegeluaran more responsible in carrying out their duties in accordance with the organizational structure that has been determined by the company, and are not put off the task that should be done.