ABSTRACT

Ulfatuzzahroh.2014, THESIS. Title: Analysis of Informational Accountancy system on merchandise supplies at Business Center of UIN Maliki Malang.
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Keyword : Analysis, Informational Accountancy System, Inventory, Business Center of UIN Maliki Malang.

The aim of this research is analyzing informational accountancy system of supplies that applied at Business Center of UIN Maliki Malang, by comparing the presented theory and the implementation of it at Business Center of UIN Maliki Malang and giving some recommendation of improvements toward the informational accountancy system of Business Center in UIN Maliki Malang.

This research uses descriptive qualitative approach. The aim is describing systematically about the focus of this research. This research carried out through observation in the research location, interview and documentation. Data obtained in a form of structural organization and explanation of position, a short profile of the institution, goal of the institution, result of interview, document of purchasing, invoice, and other required documents.

The result of the research shows that there were some weaknesses in establishing informational accountancy system of supplies at Business Center of UIN Maliki Malang. Some improvements should be done, they are forming accountancy department, limiting responsibility of merchandise receiving process, memo of debit, report of returning goods, supervision such as CCTV for keeping the store and roll supervision for cashier, general authorization toward regular operation of purchasing, physical security equipment for storage, forming some division for the counter and storage place, and handling the difference of cigarette calculation.