

ABSTRACT

Siti Lailatul Zahroh. 2014, Thesis. Title: "The Analysis of Accounting Information Systems and Internal Control Cycle Inventory Systems at UD. SumberRejoMalang"

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Increasingly fierce competition requires companies to have a system that can help support its business activities. System information can assist companies in taking a decision on the information obtained from this system. Information system would be useless if not accompanied by internal control. In a trading company, is an important asset inventory. Therefore, trading companies are required to be more careful in handling the inventory. The purpose of this study is to identify the weaknesses of the accounting information systems and internal control systems at UD. SumberRejoMalang then provide recommendations for improvements to suit the company's needs.

This study used a qualitative approach in which the goal is to describe systematically the research focus include accounting information systems and internal control systems. The subject of the study there were four people. Data were collected by means of observation, interviews, documentation. Analysis of the data through two stages: Investigation of systems and system analysis.

The results showed that the accounting information system owned by UD. SumberRejo is good enough. The problem faced is the lack of supervision because the location of the storage shed away from the place of sale. So that the necessary repairs on a clear division of tasks because a lot of overlap in some parts. Inventory-related transaction documents are also considered incomplete. While the internal control system needs to be improved because of the lack of clear division of tasks and supporting documents are incomplete. Errors and fraud that occurred at UD.SumberRejomany sources of human resources due to poor education and experience short.