

ABSTRACT

Abdani, Fadlil. 2015. Thesis. Title: “Design Accounting Information System On Fish Auction Center KUD Minatani Brondong District Lamongan”

Supervisor : Dwi Sulistiani, SE., MSA., Ak., CA

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The potential for fisheries and maritime in indonesia is very abundant that need good management. Place fish auctions appointed as the management of the main sector of fisheries and maritime in each region have to run well, of course with the system as well. Based on preliminary observations, walking system traditionally good was related to the financial transactions or non financial. While operational activity that runs includes cash as well as the sale of credit auction the payment of levies and salary.

This research included in the qualitative study so that the data collected data of primary and secondary data. The primary data includes information comes directly from the object of research either interviews and observations , while secondary data covering data written good book, scientific, magazine, the archives, personal documents and an official document of an object of this research.

The results obtained from this study found a system of auctions that have not used , the selling process running less effective and efficient as well as evidence of the transaction still manual , so as to improve the operational activities of this fish auctions researchers devised a system of sales , auction system , the procedure of the payment of levies penggajian and procedures .