

ABSTRACT

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This research aims to (1) investigate the extent of the application of accounting information systems at Hidayatut Thowalib Elementary School, (2) to investigate the internal controls that have been implemented by the Madrasah, and (3) to find out the types of evaluation needed by the current accounting information systems and internal controls.

This research uses descriptive qualitative method related to the evaluation of accounting information systems as a foundation of financial management in Hidayatut Thowalib Elementary School. The obtained data consists of the structure of the organization, job description, and organization rotation procedure in Madrasah, as well as the documentations. The data are collected through interviews, direct observation, and documentation. The analysis of accounting information systems and internal controls are conducted by comparing the practices in Madrasah with the theory of accounting information system and internal control systems.

The results show that Hidayatut Thowalib Elementary School has a system of accounting information which has been running for daily operations, such as the system of cash flow, debts, payroll, and others. However, the system has not been well documented yet. There are still lack of segregation of duties in some parts of the system. It is also found that in a part of the system, there was a dual-task performed by a single function. Therefore, the accountability is not clear. The flow chart is needed to facilitate them in understanding the system itself. The madrasah also has already implemented internal control in each accounting information systems, but it needs improvement. The controls that have been implemented include the document completeness, the authorization of the competent authorities, segregation of duties, and so forth.