

ABSTRACT

Saiful Hidayat, Taufiq. 2015, Thesis. Title: "Analysis and the Designing of Accounting Information Systems on Cash Revenue and Expenditures at Multipurpose Cooperative (KSU) Al - Ikhlas Malang.

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Compared to other assets, cash is the most active asset of a company. It is because each transaction will influence the company's cash, for both its cash revenue and expenditure. Cash is transferrable, compact, valuable and necessary. However, it is an easily corrupted by irresponsible person. Mostly it will be done during the transaction cycle of revenue and expenditure.

The study is a qualitative research in which the data is not in the form of numbers, but from interviews manuscripts, field notes, personal documents, notes, memos and other official documents. So, the purpose of this qualitative study is to describe the empirical reality behind the existing phenomena deeply and thoroughly.

The results of the study show that every transaction cash in Koperasi Serba Usaha (KSU) Al - Ikhlas Malang must be approved by related staffs and it has to be more than one person. In addition, the section which receives and issue cash is distinguished with the section which input the records into the computer. The researcher designs an accounting information system of cash revenue and expenditure in a flowchart consisting of non-operational activities procedure.