ABSTRACT


Supervisor : Zuraidah SE., MSA.

Keywords : Accounting Information System, Plan of System, BKM

Accounting Information System is a system that processes data and transaction process to produce important information for planning, controlling, and operating a business. However, to plan a system in an entity is an activity of arranging a new system to replace the old one totally or repairing the old system. The planning of accounting information system must be done in exact to reach the aim of accounting information system itself. This research purposes to analyze and plan accounting information system that exacts in process of distributing credit.

This research used qualitative method with using interview and observation of field work. Data in the form of words descriptively and action will be used as the main source. Additionally, written notes and documentary from the field work is using as the second source.

The result of this research is the whole processes of distributing credit which is done by Badan Keswadayaan Masyarakat (BKM) Karang Besuki. In fact, there is a problem in payback period of credit that is too low. For the proof, almost all groups had been kolektibitas even some groups had been kolektibitas in 5 point. The high of kolektibitas for the credit in BKM Karang Besuki makes the researcher recommends them to make new policies, those are: Improvement credits to the acceptance phase, to establish credit with accordance with the procedure that has been created, give sanction to urban/rural infrastructure, through perform billing officials urban/rural, improve their employees salary and do training for the verifications.