ABSTRACT

Ujang Muhamad Hidayatuloh. 2015. THESIS. Title: “Accounting Information System Design with Islamic Perspective on YAPSI Darul ‘Amal Jampangkulon”

Advisor : Sri Andriani, SE., M.Si.

Keywords : designing, accounting information system, Islam, foundation

Based on section 52 Act No. 16 of 2001 jo. Act No. 28 of 2004 on amendment to Act No. 16 about foundation, the foundation that received assistance amounting to Rp 500 million or more in a year book required to create financial statement which audited by public accountant and published in Indonesian language newspaper. The financial statements should be prepare in accordance with PSAK 45. YAPSI Darul ‘Amal Jampangkulon is foundation that already meet the criteria but it’s financial statement not yet in accordance with the standard so needed the design of accounting information system.

This study used descriptive qualitative method. Data were obtained during the study described in a narrative after passing through the three steps of data analysis; (1) reduction of data, (2) presentation of data, and (3) conclusion and verification. The information used as the basis of accounting information system design of YAPSI Darul ‘Amal.

The result, Islamic perspective was applied on internal control who’s a parent of accounting information system. Internal control components were affected include accounting policies, activities of control and supervision. The information needs of financial statements fulfilled by an accounting information system application which designed by Microsoft Office Excel. The outputs of those applications are the statement of financial position and statement of activities which in accordance with PSAK 45.