ABSTRACT

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This study aims to describe the implementation of the accounting and payroll information system and analyze the internal control applied in the income and payroll cycles.

This research uses descriptive research applying the theory to the real situation, or collecting data related to the accounting information system which includes organizational structure, job description, policy, procedure and transaction document based on the previous theories.

The implementation of accounting information system in the Kareb Bojonegoro Cooperation in the income cycle has made the separation of duties and responsibilities in each part. It has no standard customer order form so that every customer has a different format. As a result, it complicates the production section to do the production process. The payroll cycle has two payroll systems: for permanent and non-permanent. The payroll records for employees also employs two systems: finger print for permanent employees and manual attendance for non-permanent ones. Manual attendance is done by simply signing up, there is no present time recording and no payroll reduction for employees who late for work. The internal control conducted in the income and payroll cycles needs to be improved particularly in their job description, document, account code and organization structure to adapt the current condition.