

ABSTRACT

ACCOUNTING INFORMATION SYSTEM DESIGN IN THE EXPENDITURE AND REVENUE CYCLE: A CASE STUDY IN X PLASTIC COMPANY

Company development in Indonesia is now growing and is more advanced than ever before. Companies are tasked to be able to achieve growth while still competing fairly and this is especially the case for companies involved in the plastic industry. The objective of this research is to design the a Accounting Information System for X Company in order to decrease fraud in their activities. This research will focused in designing Accounting Information System used expenditure and revenue cycle. The research object is X Company, involved in plastic industry and with its owner as the research object. Data collection methods used in this research are semi-structured interview, observations and documentation using flowcharts, financial statements, company's catalogue, invoices, and delivery orders. Data analysis method used in this research is the case study method using flowcharts and the benchmarks of the company's previous system.

The results for this is the system design for X Company in expenditure and revenue cycle. The system design took a look over the cross section company that implemented the Accounting Information System previously. This system design is useful in minimizing fraud, increasing gross profit, repairing company's control system, building employees' character to be more responsible in their jobs, diminishing unintended costs, and also helping the company to be more consistent, effective and efficient in its activity. Accounting Information System is directly useful in X Company's business development.

Keywords : Accounting Information Systems, Benchmarking, Flowchart, Expenditure Cycle, Revenue Cycle.