

## ABSTRAK

Skripsi dengan judul “Penerapan Sistem Informasi Akuntansi dan Pengendalian Internal Atas Persediaan Bahan Baku Pada Artteri Sablon dan Konveksi Tulungagung” ini disusun oleh Lela Mustika Riani, NIM. 17403163119 Program Studi Akuntansi Syariah Jurusan Ekonomi, pembimbing Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.

Penelitian ini dilatarbelakangi oleh pentingnya sistem informasi akuntansi dan pengendalian bahan baku oleh perusahaan agar perusahaan dapat bekerja secara efektif dan efisien. Kurangnya stok bahan baku dan kesalahan pemesanan lain yang sering dialami oleh Artteri Sablon dan Konveksi yang dapat menyebabkan terhambatnya proses produksi. Untuk itu perlu dikaji mengenai sistem informasi akuntansi dan pengendalian internal pada persediaan bahan baku di Artteri Sablon dan Konveksi Tulungagung.

Tujuan dalam penelitian ini adalah untuk mengetahui penerapan sistem informasi akuntansi pada persediaan bahan baku di Artteri Sablon dan Konveksi Tulungagung dan untuk mengetahui pengendalian internal atas persediaan bahan baku di Artteri Sablon dan Konveksi Tulungagung

Penelitian ini menggunakan pendekatan penelitian kualitatif deskriptif. Data dikumpulkan melalui metode wawancara, observasi dan juga dokumentasi. Dalam menganalisis datanya menggunakan reduksi data, penyajian data dan menarik kesimpulan..

Dari hasil analisis penelitian, dapat diketahui bahwa: 1) Artteri Sablon dan Konveksi memiliki sistem pencatatan informasi akuntansi yang cukup baik. Meskipun Artteri Sablon dan Konveksi Tulungagung kurang bisa memprediksi persediaan bahan baku apabila terjadi pesanan yang cukup banyak diwaktu yang singkat. 2) Sistem pengendalian internal di Artteri Sablon dan Konveksi Tulungagung sesuai dengan struktur organisasi, otorisasi dan praktik yang sehat. 3) Upaya pengendalian internal di Artteri Sablon dan Konveksi Tulungagung dilakukan dengan cara yakni: pengecekan serta pengawasan karyawan dan penerapan metode FIFO (*First In First Out*).

**Kata Kunci:** *Sistem Informasi Akuntansi, Pengendalian Internal Bahan Baku*

## **ABSTRACT**

*Thesis with the title "Implementation of Accounting Information Systems and Internal Control of Raw Material Inventory in Arteries Screen Printing and Convection Tulungagung" was prepared by Lela Mustika Riani, NIM. 17403163119 Islamic Accounting Study Program Department of Economics, supervisor Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.*

*This research is motivated by the importance of accounting information systems and raw material control by the company so that the company can work effectively and efficiently. Lack of stock of raw materials and other ordering errors that are often experienced by Screen Printing and Convection Arteries which can cause delays in the production process. For this reason, it is necessary to study the accounting information system and internal control on the supply of raw materials in the Artery Screen Printing and Convection Tulungagung.*

*The purpose of this study was to determine the application of an accounting information system to the supply of raw materials in the Artery Screen Printing and Convection Tulungagung and to determine the internal control over the inventory of raw materials in the Artery Screen Printing and Convection Tulungagung.*

*This study uses a descriptive qualitative research approach. Data were collected through interviews, observation and also documentation. In analyzing the data using data reduction, data presentation and drawing conclusions..*

*From the results of the research analysis, it can be seen that: 1) Screen Printing and Convection Arteries have a fairly good accounting information recording system. Although the Arteries of Screen Printing and Convection Tulungagung are less able to predict the supply of raw materials if there are quite a lot of orders in a short time. 2) The internal control system in the Artery Screening and Convection of Tulungagung is in accordance with the organizational structure, authorization and sound practices. 3) Internal control efforts at the Screen Printing Artery and Tulungagung Convection are carried out by means of: checking and supervising employees and applying the FIFO (First In First Out) method.*

**Keywords: Accounting Information System, Internal Control of Raw Materials**