

**ANALYSIS OF ACCOUNTING INFORMATION SYSTEM
IMPLEMENTATION TOWARDS INTERNAL CONTROL
OF A MEDICAL EQUIPMENT SUPPLIER**

By

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in

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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.

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ABSTRACT

ANALYSIS OF ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION
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This research discusses about accounting information system (AIS) and internal control (IC), focus on revenue cycle and expenditure cycle. This research was conducted at PT Elektro Medika International Indonesia that has been implemented AIS for about 1 year. Data collected through questionnaire, interview, and field observation; analyzed using a qualitative method. Results of the research included: (1) Revenue cycle used by PT Elektro Medika International Indonesia repeated consistently, starting from providing goods until prepare sales report, with possible threats and proposed controls. Expenditure cycle used by PT Elektro Medika International Indonesia associated with purchase of and payment for goods and services, and repeated consistently, starting from receive letter of price offering until payment with possible threats and proposed controls. (2) PT Elektro Medika International Indonesia gave more than 80% of IC on internal environment, objective setting, event identification, risk assessment and respond, control activity, information and communication, and monitoring, but 60% and less on information and communication of internal control.

Keywords: *Accounting information systems, revenue cycle, expenditure cycle, coso erm model, internal control.*



DEDICATION

I dedicate this work for PT Elektro Medika International Indonesia. I sincerely hope that this research will be very useful.



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