

ABSTRAK

EVALUASI SISTEM INFORMASI AKUNTANSI  
JASA PURNA JUAL ALAT BERAT  
Studi Kasus di PT. Satrindo Mitra Utama

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Penelitian ini dilakukan untuk mengetahui dan menilai sistem informasi akuntansi yang diterapkan *service department* dalam melakukan perbaikan alat berat sesuai dengan teori pendukungnya. Jenis Penelitian merupakan studi kasus di PT. Satrindo Mitra Utama.

Teknik pengumpulan data yang digunakan melalui wawancara, observasi, dan dokumentasi. Teknik analisis data yang dilakukan yaitu: (1) Mendeskripsikan sistem informasi akuntansi yang dilakukan oleh perusahaan terkait prosedur pelayanan perbaikan alat berat dalam aktivitas jasa purna jual. (2) Melakukan perbandingan antara hasil temuan penelitian yang ada di perusahaan dengan teori terkait sistem informasi akuntansi jasa purna jual alat berat. (3) Membuat kesimpulan antara hasil penelitian dan teori pendukung terkait sistem informasi akuntansi terhadap aktivitas jasa purna jual.

Berdasarkan hasil evaluasi sistem informasi akuntansi jasa purna jual yang diterapkan pada *service department* dalam menangani perbaikan alat berat sebagian besar telah diterapkan sesuai teori pendukungnya, tetapi ada yang belum sesuai dengan teori yaitu pengendalian internal belum dapat mengatasi adanya ancaman risiko *fraud* yang dapat terjadi dalam penerimaan kas antara pelanggan dan *technician*.

Kata kunci: fraud, informasi, penerimaan kas, purna jual, sistem.

ABSTRACT

EVALUATION OF ACCOUNTING INFORMATION SYSTEM OF HEAVY  
EQUIPMENT AFTER SALES SERVICE  
Case Study in PT. Satrindo Mitra Utama

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The aim of this research were to know and evaluate wether accounting information system that applied in service department for processing machine repairment suited with supporting theory. The type of research was case study at PT. Satrindo Mitra Utama.

Data collecting techniques used through interview, observation, and documentation. Data analysis techniques used in this research were: (1) Describing about accounting information system which is conducted by the company that related to procedure machine repairment in after sales service activities. (2) Comparing the research of finding in the company with accounting information system theory related after sales service. (3) Make conclusions about the result of comparison between the research finding with accounting information system theory..

Based on evaluation result about accounting information system of after sales service that applied in service department to handle machine repairment mostly have been applied according to the theory, but some part of evaluation result hasn;t been suited to the theory yet, that was from internal control, there was as fraud risk that could happen in cash receipts from customer to technician.

Key words: after sales, cash receipt, fraud, information, system.