

ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan Sistem Informasi Akuntansi pada siklus pendapatan berbasis *e-commerce* dan mengevaluasi sistem informasi akuntansi pada siklus pendapatan berbasis *e-commerce* pada PT Indomarco Prismatama cabang Surabaya. Jenis penelitian ini adalah penelitian kualitatif deskriptif dengan melalui pendekatan studi kasus (*case study*). Pengumpulan data dilakukan dengan teknik observasi, wawancara dan dokumentasi. Analisis data pada penelitian ini meliputi: 1) mengumpulkan data dan informasi sistem informasi akuntansi siklus pendapatan *e-commerce* PT Indomarco Prismatama, 2) mendeskripsikan sistem informasi akuntansi siklus pendapatan *e-commerce* PT Indomarco Prismatama, 3) menganalisis penerapan sistem informasi akuntansi siklus pendapatan *e-commerce* PT Indomarco Prismatama, 4) membuat rekomendasi dan solusi mengenai sistem informasi akuntansi siklus pendapatan *e-commerce* PT Indomarco Prismatama.

Hasil penelitian menunjukkan bahwa PT Indomarco Prismatama telah menerapkan sistem informasi akuntansi terkomputerisasi pada siklus pendapatan berbasis *e-commerce* namun ada beberapa yang harus diperbaiki. Tidak ada pemisahan antara pendapatan yang diperoleh atas penjualan tunai (*offline*) ataupun penjualan *online*. Penerimaan kas yang dilakukan pembayaran secara tunai sepenuhnya dilakukan oleh *delivery man*, sehingga dapat terjadi kecurangan atau kehilangan terhadap jumlah uang yang diterima. Dan catatan akuntansi yang diterapkan saat ini belum sesuai dengan standar.

Kata Kunci: Sistem Informasi Akuntansi, Siklus Pendapatan, *E-Commerce*

ABSTRACT

This research aimed to find out the implementation of the Accounting Information System and evaluate the cycles of income-based e-commerce at PT. Indomarco Prismatam, branch of Surabaya. The research was descriptive-qualitative with a case-study approach. Furthermore, the instruments in the data collection technique used observation, interviews, and documentation. The data analysis consisted of 1) collecting data and information in the accounting information system on the cycles of income-based e-commerce, 2) describing the accounting information system on the cycles of income-based e-commerce, 3) analyzing the implementation of the accounting information system on the cycles of income-based e-commerce and 4) make recommendations and solutions for the accounting information system on the cycles of income-based e-commerce at PT. Indomarco Prismatam.

The result concluded that PT. Indomarco Prismatam had implemented the accounting information system computerized on the cycles of income-based e-commerce at PT. Indomarco Prismatam, yet there were some things that needed to be organized. Moreover, there was no separation between the income that was gained by either cash sales (offline) or online. Therefore, the cash revenue that was gained totally by the delivery man could have fraud or loss. In addition, the accounting documents that were applied recently did not suit the standard.

Keywords: *Accounting Information System, Cycles of Income, E-Commerce*



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M. Faisal, S.Rd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia