ANALISIS SISTEM INFORMASI AKUNTANSI PENJUALAN
DAN PENERIMAAN KAS UNTUK PENINGKATAN
SISTEM PENGENDALIAN INTERNAL
PERUSAHAAN CEMARA FOOD BLITAR

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ABSTRACT: The aim of this study was determined the accounting information system of sales and
cash receipts, and whether the accounting system of sales and cash receipts information may increase
the internal control system of Cemara Food company in Blitar, this was descriptive qualitative
research methods, this research was contains explanation, observation technic of data collection,
interview, documentation, and data analysis technic of Miles and Huberman. The results of this study
was indicated that the accounting information sales and receptions of gold was not appropriate because
of the double function system, cash function held by the leadership, in which only use note or
statement of account, the system already used networking procedures, the internal control system was
not good because of company's double function structure of organization, authorization system still
held by leadership, the company has not implementing good practices of current funds by deposited it
into the bank, no sudden cash balance calculation . That is why the company is expected to recruit new
employees for cashier, printing cash sales invoice numbered, receipts sudden cash or the next day
deposited it in bank.

Keywords: Accounting Information Systems Sales, Cash Receipt, Internal Control