

PERANCANGAN SISTEM INFORMASI AKUNTANSI UNTUK MEMPEROLEH PENGENDALIAN INTERNAL YANG EFEKTIF DALAM SIKLUS PENDAPATAN EYESHEET PRODUCTION

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ABSTRAK

Penelitian ini bertujuan untuk merancang struktur organisasi dan sistem informasi akuntansi siklus pendapatan Eyesheet Production agar sesuai dengan komponen-komponen pengendalian internal yang telah ditetapkan oleh COSO (*Committee of Sponsoring Organizations of the Treadway Commission*). Struktur organisasi dijelaskan melalui bagan organisasi dan deskripsi kerja. Siklus pendapatan yang dirancang dijelaskan melalui *flowchart* dan deskripsi prosedur. Struktur organisasi dan siklus pendapatan yang telah dirancang ini dijadikan rujukan bagi Eyesheet Production dalam aplikasi siklus pendapatannya.

Dalam operasinya, Eyesheet Production membutuhkan 5 (lima) departemen yang bertanggung jawab kepada *Managing Director*, yaitu *Sales and Marketing*, *Operation*, *Human Resources*, *Information and Technical*, dan *Finance*. Terdapat 4 (empat) subsistem dalam siklus pendapatan Eyesheet Production, yaitu (1) sistem penerimaan pesanan, (2) sistem pengiriman produk dan publikasi, (3) sistem permintaan pembayaran, dan (4) sistem penerimaan kas. Dalam siklus pendapatan tersebut, terdapat 14 (empat belas) dokumen yang terkait, yaitu (1) Surat Perjanjian (*Memorandum of Understanding*), (2) *Project Order*, (3) *Project Proposal*, (4) *Project Report*, (5) *Post-Production Revision Report*, (6) *Post Production Revision Report*, (7) *Publication Order*, (8) *Publication Note*, (9) *Project Completion Note*, (10) *Invoice*, (11) *Cash Receipt*, (12) *Google Receipt*, (13) *Google Cheque*, (14) *Watch Time Report*.

Kata Kunci: Sistem Informasi Akuntansi, Siklus Pendapatan, *Flowchart*, Pengendalian Internal.

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ABSTRACT

This study aims at designing organizational structure and revenue cycle of accounting information system in Eyesheet Production to match the COSO's (Committee of Sponsoring Organizations of the Treadway Commission) framework of internal control. The designed organizational structure is explained by organizational chart and job description. The designed revenue cycle is explained by flowchart and description of procedures. The design will be applied in Eyesheet Production.

For its operation, Eyesheet Production has 5 departments which report directly to Managing Director. These departments are Sales and Marketing, Operation, Human Resources, Information and Technical, and Finance. There are 4 subsystems in its revenue cycle, these subsystems are (1) inquiry and sales order entry, (2) shipping and publication, (3) billing, and (4) cash collections. There are 14 (fourteen) documents needed in revenue cycle, these documents are (1) Memorandum of Understanding, (2) Project Order, (3) Project Proposal, (4) Project Report, (5) Post-Production Revision Report, (6) Post Production Revision Report, (7) Publication Order, (8) Publication Note, (9) Project Completion Note, (10) Invoice, (11) Cash Receipt, (12) Google Receipt, (13) Google Cheque, (14) Watch Time Report.

Keywords: Accounting Information System, Revenue cycle, Flowchart, Internal Control.